



#### REPUBLIC OF KENYA

# MINISTRY OF EDUCATION

# JUNIOR SECONDARY SCHOOL CURRICULUM DESIGN

# BUSINESS STUDIES GRADE 8



## KENYA INSTITUTE OF CURRICULUM DEVELOPMENT



#### First Published in 2022

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#### **FOREWORD**

The Government of Kenya is committed to ensuring that policy objectives for Education, Training and Research meet the aspirations of the Kenya Constitution 2010, the Kenya Vision 2030, National Curriculum Policy 2019, the United Nations Sustainable Development Goals (SDGs) and the Regional and Global conventions to which Kenya is a signatory. Towards achieving the mission of Basic Education, the Ministry of Education (MoE) has successfully and progressively rolled out the implementation of the Competency Based Curriculum (CBC) at Pre-Primary and Primary School levels. The roll out of Junior Secondary School (Grade 7-9) will subsequently follow as from 2023-2025.

The Grade 8 curriculum designs build on competencies attained by learners at the end of Grade 7. Further, they provide opportunities for learners to continue exploring and nurturing their potentials as they prepare to transit to Senior Secondary School.

The curriculum designs present National Goals of Education, essence statements, general and specific expected learning outcomes for the learning areas (subjects) as well as strands and sub strands. The designs also outline suggested learning experiences, key inquiry questions, core competencies, Pertinent and Contemporary Issues (PCIs), values, Community Service Learning (CSL) activities and assessment rubric.

It is my hope that all Government agencies and other stakeholders in Education will use the designs to plan for effective and efficient implementation of the CBC.

PROF. GEORGE A. O. MAGOHA, EGH CABINET SECRETARY, MINISTRY OF EDUCATION





#### **PREFACE**

The Ministry of Education (MoE) is implementing the second phase of the curriculum reforms with the national roll out of the Competency Based Curriculum (CBC) having been implemented in 2019. Grade 8 is the second level of the Junior Secondary School (JSS) in the new education structure.

Grade 8 curriculum furthers implementation of the CBC from Grade 7. The main feature of this level is a broad curriculum for the learner to explore talents, interests and abilities before selection of pathways and tracks at the Senior Secondary education level. This is very critical in the realisation of the Vision and Mission of the on-going curriculum reforms as enshrined in the Sessional Paper No. I of 2019 whose title is: *Towards Realizing Quality, Relevant and Inclusive Education and Training for Sustainable Development* in Kenya. The Sessional Paper explains the shift from a Content - Focused Curriculum to a focus on **Nurturing every Learner's potential.** 

Therefore, the Grade 8 curriculum designs are intended to enhance the learners' development in the CBC core competencies, namely: Communication and Collaboration, Critical Thinking and Problem Solving, Creativity and Imagination, Citizenship, Digital Literacy, Learning to Learn and Self-efficacy.

The curriculum designs provide suggestions for interactive and differentiated learning experiences linked to the various sub strands and the other aspects of the CBC. The curriculum designs also offer several suggested learning resources and a variety of assessment techniques. It is expected that the designs will guide teachers to effectively facilitate learners to attain the expected learning outcomes for Grade 8 and prepare them for smooth transition to the next Grade. Furthermore, it is my hope that teachers will use the designs to make learning interesting, exciting and enjoyable.

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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. The curriculum development process for any level of education involves thorough research, international benchmarking and robust stakeholder engagement. Through a systematic and consultative process, the KICD conceptualised the Competency Based Curriculum (CBC) as captured in the *Basic Education Curriculum Framework* (BECF), that responds to the demands of the 21<sup>st</sup> Century and the aspirations captured in the Kenya Constitution 2010, the Kenya Vision 2030, East African Community Protocol and the United Nations Sustainable Development Goals (SDGs).

KICD receives its funding from the Government of Kenya to enable the successful achievement of the stipulated 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 8 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. Therefore, the Institute is very grateful for the support of the Government of Kenya, through the MoE and the development partners for the policy, resource and logistical support. Specifically, special thanks to the Cabinet Secretary — MoE and the Principal Secretary — State Department of Early Learning and Basic Education,

We also wish to acknowledge the KICD curriculum developers and other staff, all teachers, educators who took part as panelists; the Semi-Autonomous Government Agencies (SAGAs) and representatives of various stakeholders for their roles in the development of the Grade 8 curriculum designs. In relation to this, we acknowledge the support of the —Chief Executive Officers of the Teachers Service Commission (TSC) and the Kenya National Examinations Council (KNEC) for their support in the process of developing these designs.

Finally, we are very grateful to the KICD Council Chairperson Prof. Elishiba Kimani and other members of the Council for very consistent guidance in the process. We assure all teachers, parents and other stakeholders that these curriculum designs will effectively guide the implementation of the CBC at Grade 8 and preparation of learners for Grade 9.

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## LESSON 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 Studies	4
7.	Social Studies	3
8.	Religious Education (CRE/IRE/HRE)	3
9.	Business Studies	3
10.	Agriculture	3
11.	Life Skills Education	1
12.	Physical Education and Sports	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-fulfilment

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.







#### LEARNING OUTCOMES FOR MIDDLE SCHOOL

By 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, 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

Strand	Sub Strand	<b>Specific Learning Outcomes</b>	Suggested Learning	Key Inquiry
			Experiences	Questions
1.0 Business and Money	1.1 Financial goals	By the end of the sub strand, the learner should be able to:	The learner shall be guided to:  • discuss and present the meaning	1. Why is setting financial
Management	(5 lessons)	<ul> <li>a) Analyse the meaning and importance of goal setting as used in financial management,</li> <li>b) examine the factors to consider when setting financial goals,</li> <li>c) apply available learning resources to search for information for setting financial goals,</li> <li>d) formulate financial goals for individual development,</li> <li>e) appreciate the importance of setting goals in financial management.</li> </ul>	and importance of goal setting as used in financial management,  • brainstorm and present on the factors to consider when setting financial goals,  • discuss and present the importance of financial discipline,  • use digital devices or textbooks or library to search for information for setting financial goals,  • get assistance from a resource person or teacher or parent or guardian to set financial goals.	goals important?  2. What are the factors to consider when setting financial goals?

## **Core competencies to be developed:**

• Communication and collaboration: I earner acquires writing, reading, listening, speaking and teamwork when discussing and presenting on the importance of setting financial goals.





- Imagination and creativity: learner acquires skill of networking when being assisted by a resource person or teacher or parent or guardian to set financial.
- Self-efficacy: learning acquires effective communication skill when discussing and presenting on meaning and importance of goal setting as used in financial management.
- Critical thinking and problem solving: learner acquires interpretation and inference skills when using digital devices or textbooks or library to search for information for setting financial goals.
- Learning to learn: learner acquire the skill of working collaboratively when getting assistance from a resource person or teacher or parent or guardian to set financial goals.
- Digital literacy as learners may acquire skill of interacting with digital technology when searching for information for setting financial goals.

#### Values

- Responsibility: learner performs tasks assigned during learning activities.
- Peace: learner works harmoniously with of members of the team in learning activities.
- Respect: learner shows regard for the input of every member of the team in class activities
- Unity: leaner works with other members of the team in learning activities.

## Pertinent and Contemporary Issues (PCIs)

- Decision making: learner makes a choice on the available resource to use when searching for information on setting financial goals
- Critical thinking: learner makes judgement when setting financial goals
- Financial Literacy; learner acquires skills of setting financial goals.

#### Links to other subjects

- Life Skills Education as they learn about decision making, critical thinking and problem- solving skills
- Pre-tech and Pre-career Studies as they learn about financial literacy
- Home Science as they learn about consumer education.
- Computer Science as they may use ICT devices.





Assessment Rubric				
Indicator	<b>Exceeds expectation</b>	Meets expectation	Approaches expectation	Below expectation
Ability to analyse the meaning and importance of goal setting as used in financial management.	Accurately and comprehensively analyses meaning and importance of goal setting as used in financial management.	Accurately analyses the meaning and importance of goal setting as used in financial management.	Analyse the meaning and importance of goal setting as used in financial management with few not clear.	With prompt, analyses the meaning and importance of goal setting as used in financial management.
Ability to examine the factors to consider when setting financial goals.	Comprehensively examines the factors to consider when setting financial goals.	Examines the factors to consider when setting financial goals.	Examines the factors to consider when setting financial goals with a few not clear.	Needs assistance to examine the factors to consider when setting financial goals.
Ability to apply available learning resources to search for information for setting financial goals.	Applies available learning resources to search for information for setting financial goals citing examples.	Applies available learning resources to search for information for setting financial goals.	Applies available learning resources to search for information for setting financial goals with some information not clear.	Needs assistance to apply available learning resources to search for information for setting financial goals.
Ability to formulate financial goals for individual development.	Distinctively and clearly formulate financial goals for individual development.	Clearly formulate financial goals for individual development.	Formulate financial goals for individual development with a few not clear.	Needs assistance to formulate financial goals for individual development.





Strand	Sub Strand	<b>Specific Learning Outcomes</b>	Suggested Learning Experiences	Key Inquiry Questions
1.0 Business and Money Management	1.2 Income (8 lessons)	By the end of the sub strand, the learner should be able to: a) analyse the sources of income to an individual, b) demonstrate the use of talents and abilities for income generation, c) apply available resources to develop talents for income generation, d) identify the ethical and legal issues in generating income e) conform to ethical and legal issues in generating	<ul> <li>The learner shall be guided to:</li> <li>discuss and present on the sources of income,</li> <li>exhibit their talents and abilities to generate income through talent shows and exhibitions in school,</li> <li>nurture their talents and abilities to generate income in financial literacy and other school clubs,</li> <li>utilise technology or other locally available resources to develop their talents for income generation,</li> <li>search, analyse and report case study on ethical and legal issues</li> </ul>	1. Where can an individual get income from? 2. What are the ethical and legal issues in income generation?
		income.	in generating income.	

#### **Core competencies to be developed:**

- Communication and collaboration: learner acquires writing, reading, listening, speaking and teamwork skills when discussing and presenting on the sources of income.
- Digital literacy: learner may acquire skills of interacting and connecting with technology when utilising technology to develop their talents for income generation.
- Critical thinking and problem solving: learner acquires the skill of interpretation when analysing case study on ethical and





- legal issues in generating income.
- Self- efficacy: learner develops effective communication skills when exhibiting their talents and abilities to generate income through talent shows and exhibitions in school.
- Learning to learn: learner acquires skill of working collaboratively when exhibiting their talents and abilities to generate income through talent shows and exhibitions in school.
- Imagination and creativity: learner acquires skills of networking and making connection when exhibiting their talents and abilities to generate income through talent shows and exhibitions in school.
- Citizenship: learner acquires governance skills when searching, analysing and reporting on case study on ethical and legal issues in generating income.

#### Values

- Integrity: learner acquires ethical practices searching, analysing and reporting on case study on ethical and legal issues in generating income.
- Peace: learner works in harmony with members of team during various learning activities.
- Unity: learner works with other members of the team in class activities.
- Responsibility: learner performs the tasks assigned in learning activities.
- Respect: learner shows regard for input of other members of the team.

## Pertinent and Contemporary Issues (PCIs)

- Good governance: learner observes the rule of law when generating income.
- Decision making: learner makes a choice on the resources to use when developing talents to generate income.
- Critical thinking: learner develops interpretation skills when searching, analysing and reporting on case study on ethical and legal issues in generating income.
- Financial Literacy: learner acquires skills of generating income.

#### **Links to other Subjects**

- Pre-Technical Studies as they learn about financial literacy
- Mathematics as they calculate income





- Home Science as they learn about consumer education
- Agriculture as they learn about agribusiness.

#### **Assessment Rubric**

Assessment Kubric	T	T	1	T
Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to analyse the sources of income to an individual.	Analyses the sources of income to an individual citing examples.	Analyses the sources of income to an individual.	Analyses the sources of income to an individual with a few not clear.	With prompt, analyses the sources of income to an individual.
Ability to demonstrate the use of talents and abilities for income generation.  Ability to apply available resources to develop talents for income generation.	Creatively and clearly demonstrates the use of talents and abilities for income generation.  Always applies available resources to develop talents for income generation.	Clearly demonstrates the use of talents and abilities for income generation.  Usually applies available resources to develop talents for income generation.	Demonstrates the use of talents and abilities for income generation with few not clear.  Sometimes applies available resources to develop talents for income generation.	Needs assistance to demonstrate the use of talents and abilities for income generation.  Rarely, applies available resources to develop talents for income generation,
Ability to identify the ethical and legal issues in generating income.	Identifies the ethical and legal issues in generating income citing examples.	Identifies the ethical and legal issues in generating income.	Identifies the ethical and legal issues in generating income with a few not clear.	Needs assistance to identify the ethical and legal issues in generating income.





Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning	Key Inquiry
			Experiences	Questions
1.0 Business	1.3 Budgeting	By the end of the sub strand, the	The learner shall be guided	1. Why is a
and Money	and spending	learner should be able to:	to:	personal budget
Management		a) explore the meaning and	<ul> <li>brainstorm and present</li> </ul>	important?
	(8 lessons)	importance of budgeting in day- to- day life, b) analyse ways of spending money wisely in day- to -day life, c) prepare a simple budget for personal finance management, d) identify ethical issues in budgeting and spending money in the community, e) appreciate the importance of budgeting and spending money wisely for personal development.	the meaning and importance of budgeting,  discuss and present on ways of spending money,  role play on ways of spending money wisely,  prepare a simple personal budget,  brainstorm and present the ethical issues on budgeting and spending money.	2. What are the ethical issues in budgeting and spending?

#### **Core competencies to be developed:**

- Communication and collaboration: learner acquires writing, reading, speaking, listening and teamwork skills when brainstorming and presenting on the meaning and importance of budgeting.
- Critical thinking and problem solving: learner acquires evaluation skill when preparing simple personal budgets
- Self- efficacy: learner acquires the skill of effective communication when discussing and presenting on ways of spending





## money and role playing.

- Learning to learn: learner develops the skill of working collaboratively when discussing and presenting on ways of spending money and role playing.
- Imagination and creativity: learner develops networking skills when role playing on ways of spending money wisely.
- Citizenship: learner acquires ethical citizenship skill when brainstorming and presenting ethical issues on budgeting and spending

#### Values

- Integrity: learner observes ethical practices when brainstorming and presenting on ethical issues in budgeting and spending money.
- Peace: learner works in harmony with other members of the team during class activities.
- Responsibility: learner performs tasks assigned in learning activities.
- Respect: learner shows regard for contribution of other members of the team.
- Unity: learner works with other members of the team during class activities.

## Pertinent and Contemporary Issues (PCIs)

- Decision making: learner makes choices preparing a personal budget and spending money wisely.
- Financial literacy: learn acquires financial skills when preparing a personal budget and wise spending of money.

## Links to other subjects

- Mathematics as they learn about budgeting
- Home Science as they learn about consumer education
- Social Studies as they learn about national budgeting.





<b>Assessment Rubric</b>				
Indicator	Exceeds expectation	Meets expectation	Approaches expectation	<b>Below expectation</b>
Ability to explore the meaning and importance of budgeting in day- to-day life.	In depth explores the meaning and importance of budgeting in day- to-day life.	Explores the meaning and importance of budgeting in day- to-day life.	Explores the meaning and importance of budgeting in day- to-day life with a few not clear.	Needs assistance to Explore the meaning and importance of budgeting in day- to- day life.
Ability to analyse ways of spending money wisely in day- to- day life.	Analyse ways of spending money wisely citing examples.	Analyses ways of spending money wisely.	Analyses ways of spending money wisely with a few not clear.	With prompt analyses ways of spending money wisely.
Ability to prepare a simple budget for personal finance management.	Systematically and comprehensively prepares a simple budget for personal financial management.	Systematically prepares a simple budget for personal financial management.	Systematically prepares a simple budget for personal financial management leaving out a few components.	Needs assistance prepares a simple budget for personal financial management leaving out a few components.
Ability to identify ethical issues in budgeting and spending money in the community.	Identifies ethical issues in budgeting and spending money in the community citing examples.	Identifies ethical issues in budgeting and spending money in the community.	Identifies ethical issues in budgeting and spending money in the community with a few not clear.	Needs assistance to Identify ethical issues in budgeting and spending money in the community.





## 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 Types of business enterprises (10 lessons)	By the end of the sub strand, the learner should be able to: a) explore the meaning, formation, management, sources of finance, advantages, and disadvantages of a sole proprietorship business enterprise b) examine the meaning, formation, management, sources of finance, advantages, and disadvantages of a partnership business enterprise c) analyse the meaning, formation, types, management, sources of finance, advantages, and disadvantages of a cooperative society	<ul> <li>The Learner shall be guided to:</li> <li>discuss and present the meaning of sole proprietorship, partnership and cooperative society</li> <li>brainstorm and present the formation and management of sole proprietorships, partnerships and cooperative societies</li> <li>use digital devices or textbooks or library to search for sources of finance for sole proprietorships, partnerships and cooperative societies</li> <li>debate on the advantages and disadvantages of a sole proprietorship, partnerships and cooperative societies</li> </ul>	<ol> <li>How are sole proprietorships, partnerships and cooperative societies formed and managed?</li> <li>What are the sources of finance for sole proprietorships, partnerships and cooperative societies?</li> </ol>



d) recognise the role of sole	
proprietorships, partnerships	
and cooperative societies.	

#### Core competencies to be developed

- Communication and collaboration: learner acquires reading, writing, listening, speaking and teamwork skills when discussing, brainstorming and presenting on meaning, formation and management of sole proprietorship, partnerships and cooperative societies.
- Imagination and creativity: they debate on the advantages and disadvantages of a sole proprietorship, partnerships and cooperative societies
- Learning to learn: learn acquires skills of working collaboratively when discussing on the meaning of sole proprietorship, partnership and cooperative societies in Kenya.
- Self-efficacy: learner develops skill of effective communication when debating on the advantages and disadvantages of a sole proprietorship, partnerships and cooperative societies in Kenya.
- Digital literacy: learner may develop skill of interacting and connecting with digital technology when searching for sources of finance for sole proprietorship, partnership and cooperative societies in Kenya.

#### Values

- Responsibility: learner performs tasks assigned during class activities.
- Unity: learner works with other members of the team during class activities
- Respect: learner shows regard for the contributions of other team members.
- Peace: learner woks in harmony with other members of the team during class activities.

# **Pertinent and Contemporary Issues (PCIs)**

- Critical thinking: learner develops skill of explaining when discussing and presenting on the meaning of sole proprietorship, partnerships and cooperative societies
- Decision making: learner makes a choice on the available resources to use in searching the sources of finance of a sole





proprietorships, partnerships and cooperative societies

• Financial literacy: learner acquires financial skills on sources of finance for sole proprietorships, partnerships and cooperative societies.

# Links to other subjects

- Agriculture as they learn about cooperatives
- Social Studies as they learn about cooperative movements

## **Assessment Rubric**

Indicator	<b>Exceeds expectation</b>	Meets expectation	Approaches expectation	<b>Below expectation</b>
Ability to explore the	In depth explores the	Explores the meaning,	Explores the meaning,	Needs assistance to
meaning, formation,	meaning, formation,	formation,	formation, management,	explore the meaning,
management, sources of	management, sources	management, sources	sources of finance,	formation,
finance, advantages, and	of finance,	of finance,	advantages, and	management, sources
disadvantages of a sole	advantages, and	advantages, and	disadvantages of a sole	of finance,
proprietorship business	disadvantages of a	disadvantages of a	proprietorship business	advantages, and
enterprise.	sole proprietorship	sole proprietorship	enterprise with a few not	disadvantages of a
	business enterprise.	business enterprise.	clear.	sole proprietorship
				business enterprise.
Ability to examine the	Comprehensively	Examines the	Examines the meaning,	With prompt,
meaning, formation,	examines the	meaning, formation,	formation, management,	examines the
management, sources of	meaning, formation,	management, sources	sources of finance,	meaning, formation,
finance, advantages, and	management, sources	of finance,	advantages, and	management, sources
disadvantages of a	of finance,	advantages, and	disadvantages of a	of finance,
partnership business	advantages, and	disadvantages of a	partnership business	advantages, and
enterprise.	disadvantages of a	partnership business	enterprise with a few not	disadvantages of a





	partnership business enterprise.	enterprise.	clear.	partnership business enterprise.
Ability to analyse the meaning, formation, types, management, sources of finance, advantages, and disadvantages of a cooperative society business enterprise.	Comprehensively analyses the meaning, formation, types, management, sources of finance, advantages, and disadvantages of a cooperative society business enterprise.	Analyses the meaning, formation, types, management, sources of finance, advantages, and disadvantages of a cooperative society business enterprise.	Analyses the meaning, formation, types, management, sources of finance, advantages, and disadvantages of a cooperative society business enterprise with a few not clear.	Needs assistance to analyse the meaning, formation, types, management, sources of finance, advantages, and disadvantages of a cooperative society business enterprise.





Strand	Sub Strand	Specific Learning	Suggested Learning	Key Inquiry
		I .	Experiences	Questions
2.0 Business and its environment	2.2 Entrepreneurship (13 lessons)	Outcomes  By the end of the sub strand, the learner should be able to:  a) investigate the importance of entrepreneurship to an individual and community,  b) identify the qualities	Experiences  The learner shall be guided to:  • brainstorm and present the meaning of entrepreneur, entrepreneurship and social entrepreneurship,  • discuss and present on the importance of entrepreneurship to an individual and	Questions  1. Why is entrepreneurs hip important?  2. What are the qualities of an entrepreneur?
	Teas	of an entrepreneur in business, c) determine sources and ways of generating business ideas for a business venture,	<ul> <li>individual and community,</li> <li>discuss on qualities of an entrepreneur,</li> <li>conduct self-entrepreneurial assessment on personal qualities,</li> </ul>	
		d) evaluate a business opportunity to determine its viability, e) analyse factors that enhance business success in the community,	<ul> <li>brainstorm and present the meaning and sources of business ideas and generate possible business ideas,</li> <li>compile a list of business ideas and determine their</li> </ul>	



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entrep	se the role of suitability as business opportunities, ommunity ent.  search, analyse and report on a case study on the factors that enhance business success.
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#### **Core Competencies to be developed:**

- Communication and collaboration: learners acquires writing, reading, listening, speaking and teamwork skills when discussing the meaning and importance of entrepreneurship
- Critical thinking and problem solving: learner acquires evaluation and decision making when analysing a case study on factors that enhance business success.
- Self-efficacy: acquires effective communication skills when discussing and presenting on meaning and importance of entrepreneurship
- Citizenship: learner acquires entrepreneurship skills when discussing and presenting on the meaning and importance.
- Learning to learn: learn develops skill of sharing learnt knowledge when reporting of case study analysed on the factors that enhance business success.
- Imagination and creativity: learner acquires skill of making connections when generating business ideas.

#### Values

- Peace: learner works in harmony with other team members during class activities.
- Unity: learner works with other members of the team during class activities.
- Responsibility: learner performs tasks assigned works during class activities.
- Respect: learner shows regard for input of other members of the team.

## **Pertinent and Contemporary Issues (PCIs)**

• Critical thinking: acquires evaluation and decision making skills when generating business ideas and evaluate business





# opportunities.

- Decision making: learner acquires skill of evaluating business opportunities.
- Financial literacy: learner acquires entrepreneurship skills.

## Links to other subjects

- Social Studies as they learn about economic activities.
- Agriculture as they learn agribusiness activities.

#### **Assessment Rubric**

Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to investigate the importance of entrepreneurship to an individual and community.  Ability to identify the qualities of an entrepreneur in business.	In depth, investigates the importance of entrepreneurship to an individual and community.  Identifies the qualities of an entrepreneur in business citing examples.	Investigates the importance of entrepreneurship to an individual and community.  Identifies the qualities of an entrepreneur in business.	Investigates the importance of entrepreneurship to an individual and community with a few not clear.  Identifies the qualities of an entrepreneur in business with a few not clear.	With prompt, investigates the importance of entrepreneurship to an individual and community.  Needs assistance to identify the qualities of an entrepreneur in business.
Ability to determine sources and ways of generating business ideas for a business venture.	Determines sources and ways of generating business ideas for a business venture citing examples.	Determines sources and ways of generating business ideas for a business venture.	Determines sources and ways of generating business ideas for a business venture with a few not clear.	With prompt determines sources and ways of generating business ideas for a business venture.



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	Ability to evaluate a business opportunity to determine its viability.	Comprehensively evaluates a business opportunity to determine its viability.	Evaluates a business opportunity to determine its viability.	Evaluates a business opportunity to determine its viability with a few not clear.	Needs assistance to evaluate a business opportunity to determine its viability.
DOWNINGS SINGS	Ability to analyse factors that enhance business success in the community.	Comprehensively analyses factors that enhance business success in the	Analyses factors that enhance business success in the community.	Analyses factors that enhance business success in the community with a few	Needs assistance to analyse factors that enhance business success in the
		community.		not clear.	community.





Strand	Sub Strand	Specific Learning Outcomes	<b>Suggested Learning Experiences</b>	Key Inquiry Questions
2.0 Business and its environment	2.3 Networking in business (5 lessons)	By the end of the sub strand, the learner should be able to: a) identify the stakeholders in business, b) explain the benefits of networking in business, c) apply available resources to identify ways of networking in business, d) appreciate the role of networking in business.	<ul> <li>The learner shall be guided to:         <ul> <li>brainstorm and present the types of business stakeholders</li> </ul> </li> <li>debate on the benefits of networking in business</li> <li>utilize ICT devices/textbooks/library/reso urce persons to identify ways of networking in business</li> <li>establish linkages with potential business stakeholders.</li> </ul>	<ol> <li>What are the ways of networking in business?</li> <li>How does networking benefits a business?</li> </ol>

# Core competencies to be developed:

- Imagination and creativity: learner acquires skills of networking and making connections when discussing and debating on the benefits of networking in business.
- Communication and collaboration: learner develops writing, reading, speaking and teamwork skills when debating and brainstorming on various types of stakeholders.
- Critical thinking and problem solving: learner acquires explanation skills when debating on the benefits of networking in business
- Digital literacy: learner may interact and connect with digital technology when utilizing ICT in identifying ways of networking in business.
- Self- efficacy: as they debate on benefits of networking in business.





#### Values

- Respect: learner shows regard for input of other members of the team during class activities.
- Peace: learner works in harmony with other members of the team during class activities.
- Responsibility: learner performs the tasks assigned in various class activities.
- Unity: learner works with members of the team in learning activities.

#### **Pertinent and Contemporary Issues (PCIs)**

- Social cohesion: learner promotes solidarity when taking up tasks or roles during brainstorming and presentation on types of business stakeholders and debating on the benefits of networking in business.
- Critical thinking: learner explains when presenting on types of business stakeholders and debating on the benefits of networking in business
- Financial literacy: learner acquires entrepreneurship skills when debating on the benefits of networking in business and business.
- Self efficacy: learner develops skill of effective communication when debating on the benefits of networking in business

# Links to other subjects

Computer Science as they learn about networking in business under financial literacy.





<b>Assessment Rubric</b>	Assessment Rubric					
Indicator	<b>Exceeds expectation</b>	Meets expectation	Approaches expectation	<b>Below expectation</b>		
Ability to identify	Identifies the stakeholders	Identifies the	Identifies the stakeholders	With prompt, identifies		
the stakeholders in	in business citing	stakeholders in	in business with assistance	the stakeholders in		
business	examples.	business.	with a few not clear.	business.		
Ability to explain	Explains the benefits of	Explains the	Explains the benefits of	Needs assistance to		
the benefits of	networking in business	benefits of	networking in business	explain the benefits of		
networking in	citing examples.	networking in	with a few not clear.	networking in		
business.		business.		business.		
Ability to apply	Applies available	Applies available	Applies available	Needs assistance to		
available resources	resources to identify ways	resources to	resources to identify ways	apply available		
to identify ways of	of networking in business	identify ways of	of networking in business	resources to identify		
networking in	citing examples.	networking in	with a few not clear.	ways of networking in		
business.		business.		business.		





Strand	Sub Strand	<b>Specific Learning Outcomes</b>	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: a) identify the types, advantages and disadvantages of communication channels used in business, b) examine the factors considered when selecting communication channels, c) acknowledge the role of communication channels in business.	The Learner shall be guided to:  • discuss and present types, advantages and disadvantages of communication channels used in business,  • use internet/ textbooks/ library to explore the types of communication channels,  • brainstorm and present the factors considered when selecting types of communication channels.	<ol> <li>What are the advantages and disadvantages of communication channels?</li> <li>What factors are considered when selecting communication channels?</li> </ol>

## **Core competencies to be developed:**

- Communication and collaboration: learner acquires writing, reading, listening, speaking and teamwork skills when discussing and brainstorming on channels of communication.
- Digital literacy: leaner may acquire the skills of interacting and connecting with technology when exploring on the types of communication channels.
- Critical thinking and problem solving: learner acquires explanation skills when discussing and brainstorming on channels of communication.
- Self-efficacy: learner develops effective communication skills when presenting on deliberations on channels of





#### communication.

#### Values

- Respect: learner shows regard for input of other members of the team during class activities.
- Peace: learner works in harmony with other members of the team during class activities.
- Unity: learner works with other members of the team in various learning activities.
- Love learner may share learning resources exploring the types of communication channels.

## **Pertinent and Contemporary Issues (PCIs)**

- Financial literacy: learner acquires entrepreneurial skills when discussing types of communication channels for a business
- Effective communication as they discuss types of communication channels
- Social cohesion: learner promotes solidarity during brainstorming on advantages and disadvantages of channels of communication.

## Links to other subjects

- English as they learn about communication skills
- Life skills education as they learn about problems solving skills
- Social Studies as they learn about communication.





Assessment Rubric						
Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation		
Ability to identify the types, advantages and disadvantages of communication channels used in business.	Identifies the types, advantages and disadvantages of communication channels used in business citing examples.	Identifies the types, advantages and disadvantages of communication channels used in business.	Identifies the types, advantages and disadvantages of communication channels used in business with a few not clear.	Needs assistance to identify the types, advantages and disadvantages of communication channels used in business.		
Ability to examine the factors considered when selecting communication channels in business.	Comprehensively examines the factors considered when selecting communication channels in business.	Examines the factors considered when selecting communication channels in business.	Examines the factors considered when selecting communication channels in business with a few not clear.	With prompt, examines factors considered when selecting communication channels in business		





Strand	Sub Strand	<b>Specific Learning Outcomes</b>	Suggested Learning Experiences	Key Inquiry Questions
2.0 Business and its environment	2.5 Location and size of a production unit (5 lessons)	By the end of the sub strand, the learner should be able to: a) analyse the factors determining the size of a production unit, b) examine the factors considered when locating a production unit, c) assess the suitability of locating a production unit in their community, d) recognise the importance of suitably locating a production unit.	<ul> <li>The Learner shall be guided to:</li> <li>discuss and present the term production unit and the factors that determine its size,</li> <li>brainstorm and present the factors considered when choosing the location of a production unit,</li> <li>undertake an excursion in the community to assess the suitability of the locating a production unit.</li> </ul>	<ol> <li>Why do the production units differ in size?</li> <li>What are the factors considered when locating a production unit?</li> </ol>

#### Core Competencies, to be developed:

- Learning to learn: learner acquires collaborative skills when undertaking an excursion to assess the suitability of locating a production unit within their locality.
- Creativity and imagination: learner makes connection and develops networking skills when undertaking an excursion to assess the suitability of locating a production unit.
- Critical thinking and problem solving: learner acquires evaluation and decision making when undertaking an excursion to assess the suitability of locating a production unit within their locality
- Communication and collaboration: learner develops, writing, speaking, reading, listening and teamwork skills when discussing factors to determine the location and size of a production unit.





- Peace: learner works in harmony with other members of the team during class activities.
- Love: learner works collaboratively and undertakes tasks assigned during excursion to determine suitability of business location in their locality.
- Unity: learner works together with other members of the team in class activities.
- Responsibility: learners perform tasks assigned during class activities.
- Respect: learner shows regard for input of other member of the team during class activities.

# **Pertinent and Contemporary Issues (PCIs)**

- Environmental awareness: learner acquires environmental management skills when identifying factors to consider and assess the suitability of locating a production unit.
- Critical thinking: learner acquires interpretation skills when assessing the suitability of the location of a production unit within their locality.
- Financial literacy: learner develops entrepreneurial skills when assessing the suitability of locating a production unit.

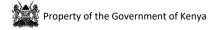
## Links to other subjects

- Agriculture as they learn about environment conservation.
- Social Studies as they learn about economic activities.





<b>Assessment Rubric</b>				
Indicator	<b>Exceeds expectation</b>	Meets expectation	Approaches expectation	Below expectation
Ability to analyse the	Comprehensively	Analyses the factors	Analyses the factors	With prompt,
factors determining the	analyses the factors	determining the size of	determining the size of a	analyses the factors
size of a business unit.	determining the size of	a business unit.	business unit with a few	determining the size
	a business unit.		not clear.	of a business unit.
Ability to examine the	Comprehensively	Examines the factors	Examines factors	Needs assistance to
factors considered	examines the factors	considered when	considered when locating	examine the factors
when locating a	considered when	locating a production	a production unit with a	considered when
production unit.	locating a production	unit.	few not clear.	locating a
	unit.			production unit.
Ability to assess the	Assesses the	Assesses the suitability	Assesses the suitability of	Needs assistance to
suitability of locating a	suitability of locating a	of locating a	locating a production unit	assess the suitability
production unit in the	production unit in the	production unit in the	in the community with	of locating a
community.	community citing	community.	few factors not clear.	production unit in
	examples.			the community.





Strand	Sub Strand	Specific Learning	Suggested Learning	Key Inquiry
		Outcomes	Experiences	Questions
2.0 Business	2.6 Marketing	By the end of the sub strand, the	The learners shall be guided to:	1. Where can the
and its	of goods and	learner should be able to:	• brainstorm and present the	information about
environment	services	a) explore the sources of	sources of information	the market and its
		information about the	about the market for its	potential
	(6 lessons)	market for its potential	potential customers,	customers sourced
		customers,	• interact with digital	from?
		b) identify methods of	resources/textbooks/library	2. How is the
		gathering information	on sources of information	information about
		about the market for its	about market and its	the market and its
		potential customers,	potential customers,	potential
		c) gather information about	<ul> <li>discuss and present the</li> </ul>	customers
		the market of a particular	methods of gathering	collected?
		product in the community,	information about the	
		d) collect information about	market and its potential	
		the market of a particular	customers,	
		product for the consumer to	<ul> <li>use selected methods to</li> </ul>	
		make effective buying	gather information about	
		decision,	the market for a particular	
		e) appreciate the importance	product in the community,	
		of gathering information	• search for information from	
		about the market and	peers, parents, books or	
		customers in business.	online about a particular	
			product and present	



## Core competencies to be developed

- Communication and collaboration: learner acquires writing, speaking, listening, reading and teamwork skills when brainstorming and presenting on sources of information about the market and its potential customers.
- Digital literacy: learner acquires skills of connecting and interacting with digital technology when interacting with digital resources on sources of information about the market and its potential customers.
- Critical thinking and problem solving: learner acquires research and explanation skills when searching and presenting information from peers, parents, books or online about a particular product.
- Learning to learn: learner acquires own learning when searching and presenting information from peers, parents, books or online about a particular product.
- Imagination and creativity: learner develops open mindedness and creativity skills when searching and presenting on information from peers, parents, books or online about a particular product.

#### Values

- Respect: learner show regard for the input of every member of the team as they work.
- Peace: learner works in harmony with others during the learning process.
- Responsibility: learner performs tasks assigned during class activities.
- Unity: learner works with other members of the team during learning activities.
- Integrity: learner provides correct information about the market.

# **Pertinent and Contemporary Issues (PCIs)**

- Social cohesion: learner develops social skills using selected methods to gather information
- Problem solving: learner acquires research skills for gathering information
- Decision making: learner makes choices when selecting suitable methods of collecting information
- Financial literacy: learner acquires financial skills about marketing.

# Links to other subjects

Agriculture as they learn about marketing of agricultural products





- Social Studies as they learn about markets for various raw materials
- Mathematics as they learn about statistics.

## **Assessment Rubric**

Assessment Rubric	1		T	T
Indicator	Exceeding	Meets expectation	Approaching	Below expectation
	expectation		expectation	
Ability to explore the	In depth, explores	Explores sources of	Explores sources of	Needs assistance to
sources of information	sources of	information about the	information about the	explore sources of
about the market for	information about the	market for its potential	market for its potential	information about the
its potential customers.	market for its	customers.	customers with few not	market for its potential
	potential customers.		clear	customers.
Ability to identify	Identifies methods of	Identifies methods of	Identifies methods of	With prompt, identifies
methods of gathering	gathering information	gathering information	gathering information	methods of gathering
information about the	about the market for	about the market for its	about the market for its	information about the
market for its potential	its potential	potential customers.	potential customers with	market for its potential
customers.	customers citing		a few not clear.	customers.
	examples.			
Ability to gather	Comprehensively	Gathers information	Gathers information	Needs assistance to
information about the	gathers information	about the market of a	about the market of a	gather information
market of a particular	about the market of a	particular product in	particular product in the	about the market of a
product in the	particular product in	the community.	community with a few	particular product in
community.	the community.		not clear.	the community.
Ability to collect	In depth collects	Collects information	Collects information	Needs assistance to
information about the	information about the	about the market of a	about the market of a	collect information
market of a particular	market of a particular	particular product for	particular product for	about the market of a



product for the	product for the	the consumer to make	the consumer to make	particular product for
consumer to make	consumer to make	effective buying	effective buying	the consumer to make
effective buying	effective buying	decision.	decision with a few not	effective buying
decision.	decision.		clear.	decision.







Strand	Sub Strand	Specific Learning	Suggested Learning Experiences	Key Inquiry
		Outcomes		Questions
2.0 Business and its environment	2.7 Demand and Supply (7 lessons)	By the end of the sub strand, the learner should be able to: a) investigate the concept of demand and supply in business b) analyse the factors that influence demand and supply of a product in the market c) recognise the significance of demand and supply in business.	<ul> <li>Learners shall be guided to:</li> <li>discuss and present the meaning and differences between demand and supply</li> <li>brainstorm and present the factors influencing demand and supply of a product</li> <li>discuss how tastes. fashion and preferences determine consumer behaviour towards a product</li> <li>apply ICT/textbooks/library to search for information on factors influencing demand and supply</li> </ul>	<ol> <li>Why is demand and supply used in business?</li> <li>What factors determine demand and supply of a product in the market?</li> </ol>

## Core competencies to be developed

- Imagination and creativity: learner acquires networking skills and makes connections when brainstorm on the determinants of demand and supply
- Critical thinking and problem solving: learner acquires active listening, communication when discussing, presenting on the differences between demand and supply
- Digital literacy: learner may acquire skills of connecting and interacting with digital technology when searching for information on factors influencing demand and supply





- Communication and collaboration: learner acquires writing, speaking, reading, listening and teamwork skills when discussing and presenting the differences between demand and supply
- Self-efficacy: learner develops effective communication skills when discussing on the meaning and differences between demand and supply
- Learning to learn: learner works collaboratively by performing tasks when applying ICT to search for information on demand and supply.

- Peace: learner works in harmony with others during the learning process
- Unity: learner works with other members of the team during learning activities
- Respect: learner show regard for the input of every member of the team as they work.

# **Pertinent and Contemporary Issues (PCIs)**

- Decision making: learner makes a choice on task to perform when discussing and presenting
- Financial Literacy: learner acquires consumer literacy skills on consumer behavioor
- Critical thinking: learner acquires active listening communication skills when discussing, presenting on the differences between demand and supply.

# Links to other subjects

- Agriculture as they learn about demand and supply of the agricultural products
- Home Science as they learn about consumer education.





Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
In depth, investigates the concept of demand and supply in business.	Investigates the concept of demand and supply in business.	Investigates the concept of demand and supply in business with a few not clear.	Needs assistance to investigate the concept of demand and supply in business.
Comprehensively analyses the factors that influence the demand and supply of a product in the	Analyses the factors that influence the demand and supply of a product in the market.	Analyses the factors that influence the demand and supply of a product in the market with a few not clear.	Needs assistance to analyse the factors that influence demand and supply of a product in the market.
	In depth, investigates the concept of demand and supply in business.  Comprehensively analyses the factors that influence the demand and supply of	In depth, investigates the concept of demand and supply in business.  Comprehensively analyses the factors that influence the demand and supply of a product in the market.  Investigates the concept of demand and supply in business.  Analyses the factors that influence the demand and supply of a product in the market.	In depth, investigates the concept of demand and supply in business.  Comprehensively analyses the factors that influence the demand and supply of a product in the root clear.  Investigates the concept of demand and supply in business.  Investigates the concept of demand and supply in business with a few not clear.  Analyses the factors that influence the demand and supply of a product in the market with a few not clear.





#### STRAND 3.0: GOVERNMENT AND GLOBAL INFLUENCE IN BUSINESS

Strand	Sub Strand	<b>Specific Learning Outcomes</b>	Suggested Learning Experiences	Key Inquiry Questions	
3.0 Government and global influence in business	3.1 Government economic policies affecting businesses (6 lessons)	By the end of the sub strand, the learner should be able to: a) examine the Government economic policies affecting businesses in Kenya b) explain the significance of e-Government in business c) use e-Government platforms to access business services d) appreciate the role of government economic policy in business.	<ul> <li>Learners shall be guided to:         <ul> <li>discuss and present the meaning and purpose of Government economic policies affecting business in Kenya</li> <li>discuss and present the significance of e-Government services in Kenya</li> <li>debate on the importance of e-Government services in business</li> <li>use e-Government platforms to access business services.</li> </ul> </li> </ul>	<ol> <li>Why are the Government economic policies necessary in business?</li> <li>What are the benefits of e-Government to the businesses in Kenya?</li> </ol>	

## Core competencies to be developed

- Citizenship: learner develops sense of initiative and entrepreneurship skills when they learn about government economic policies and e-Government services in Kenya and exploit opportunities for personal, professional and business activities.
- Critical thinking and problem solving: learner develops active listening, communication and explanation skills when debating and presenting on the importance of e-Government services in Kenya.
- Learning to learn: learner works collaboratively by performing tasks when interact with e- Government platforms to access business services.





- Digital literacy: learner may acquire skills of connecting and interacting with digital technology when interacting with e-Government platforms.
- Self- efficacy: learner develops effective communication skills when discussing, presenting and debating on the significance of e- Government services in business.
- Communication and collaboration: learner acquires writing, speaking, reading, listening and teamwork skills when discussing, presenting and debating on e- Government services in Kenya.

- Patriotism: learner observe Government economic policies affecting businesses
- Respect: learner show regard for the input of every member of the team as they work
- Peace; learner works in harmony with others during the learning process
- Unity: learner works with other members of the team during learning activities
- Integrity: learner provides correct information when accessing e-Government services.

# **Pertinent and Contemporary Issues (PCIs)**

- Social cohesion: learner willingly work and cooperate with other member of the class when discussing Government economic policies affecting businesses.
- Good governance: learner follows the rule of law as they learn about Government economic policies affecting businesses.

## Links to other subjects

- Social Studies as they learn about governance.
- Religious Education as learners learn about obedience to the Government when doing business.
- Computer Science as they learn about e-Government.





<b>Exceeds expectation</b>	Meets expectation	Approaches expectations	Below expectation
Comprehensively	Examines the	Examines the	Needs assistance to
examines the	Government economic	Government economic	examine the
Government economic	policies affecting	policies affecting	Government economic
policies affecting	businesses in Kenya.	businesses in Kenya	policies affecting
businesses in Kenya.		with a few not clear.	businesses in Kenya.
Explains the	Explains the	Explains the	Needs assistance to
significance of e-	significance of e-	significance of e-	explain the
Government in	Government in	Government in	significance of e-
business citing	business.	business with a few not	Government in
e <mark>xamples.</mark>		clear.	business.
Appropriately uses e-	Uses e-Government	Uses e-Government	With prompt, uses e-
Government platforms	platforms to access	platforms to access	Government platforms
to access business	business services.	business services	to access business
services.		except in few areas.	services.
	Comprehensively examines the Government economic policies affecting businesses in Kenya.  Explains the significance of e-Government in business citing examples.  Appropriately uses e-Government platforms to access business	Comprehensively examines the Government economic policies affecting businesses in Kenya.  Explains the significance of e-Government in business citing examples.  Appropriately uses e-Government platforms to access business  Examines the Government economic policies affecting businesses in Kenya.  Explains the significance of e-Government in business citing examples.  Uses e-Government platforms to access business services.	Comprehensively examines the Government economic policies affecting businesses in Kenya.  Explains the significance of e-Government in business citing examples.  Explains the significance of e-Government in business citing examples.  Explains the significance of e-Government in business citing examples.  Explains the significance of e-Government in business citing examples.  Uses e-Government platforms to access business services.  Explains the significance of e-Government in business with a few not clear.  Uses e-Government platforms to access business services





Strand Sub	Specific Learning	Suggested Learning	Key Inquiry
Strand	Outcomes	Experiences	Questions
3.2 Taxation in Kenya (6 lessons)	By the end of the sub strand, the learner should be able to: a) examine the meaning and importance of Value Added Tax (VAT) and Excise duty in Kenya b) calculate VAT and Excise duty levied on products in business c) analyse the effect of VAT and Excise duty on business activities d) sensitize the school community on the importance of VAT and Excise duty to the Government of Kenya. e) recognise the importance of VAT and Excise duty to the Government of Kenya.	<ul> <li>Learners shall be guided to:         <ul> <li>brainstorm and present on meaning and importance of VAT and Excise duty</li> <li>collect receipts and identify VAT charged</li> <li>calculate VAT from a given exercise</li> <li>interact with a resource person on taxation in Kenya.</li> <li>discuss the effects of VAT and Excise duty on business activities</li> <li>prepare simple posters on the importance of VAT and Excise duty to the Government of Kenya and display them at strategic points in the school</li> </ul> </li> </ul>	1. What is Value Added Tax (VAT) and Excise duty? 2. Why is charging of VAT and Excise duty important to the Government?

# **Core Competencies to be developed:**

• Citizenship: learner develop civic duties and responsibility of paying tax when they learn about types of taxes and their importance





- Critical thinking and problem solving: learner develops explanation, evaluation and decision making skills when discussing and calculating VAT and Excise duty.
- Self-efficacy: learner develops effective communication skills when brainstorming and presenting on meaning and importance of VAT and Excise duty.
- Communication and collaboration: learner develops effective communication skills when brainstorming and presenting on the meaning, importance and effects of VAT and Excise duty.

- Responsibility: learner performs tasks assigned during class activities
- Peace: learner works in harmony with others during the learning process
- Unity: learner works with other members of the team during learning activities
- Respect: learner show regard for the input of every member of the team as they work.

# Pertinent and Contemporary Issues (PCIs)

- Citizenship: learner acquires civic duties and responsibility in payment of taxes
- Social cohesion: learner acquires shared values and how government reduces disparities in wealth and income through taxation.
- Decision making: learner make choices on where to display posters at strategic points in the school
- Financial literacy: learner acquires financial skills when learning about taxation.





<b>Assessment Rubric</b>				
Indicator	<b>Exceeds expectation</b>	Meets expectation	Approaches expectations	<b>Below expectation</b>
Ability to examine the	Comprehensively	Examines the	Examines the meaning	Needs assistance to
meaning and	examines the meaning	meaning and	and importance of VAT	examine the meaning
importance of VAT	and importance of	importance of VAT	and Excise duty in Kenya	of VAT and Excise
and Excise duty in	VAT and Excise duty	and Excise duty in	with a few not clear.	duty in Kenya.
Kenya.	in Kenya.	Kenya.		
Ability to calculate	Clearly and Accurately	Accurately calculates	Calculates VAT and	Needs assistance to
VAT and Excise duty	calculates VAT and	VAT and Excise duty	Excise duty as levied on	calculate VAT and
levied on products in	Excise duty levied on	levied on products in	products in business with	Excise duty levied on
business.	products in business.	business.	a few not correct.	products in business.
Ability to analyse the	Comprehensively	Analyses effects of	Analyses effects of VAT	With prompt,
effects of VAT and	analyses effects of	VAT and Excise duty	and Excise duty on	Analyses effects of
Excise duty on	VAT and Excise duty	on business activities.	business activities with a	VAT and Excise duty
business activities.	on business activities.		few not clear.	on business activities
Ability to sensitize the	Interestingly and	Clearly sensitizes the	Sensitizes the local	Lacks clarity when
school community on	clearly sensitizes the	school community on	community on the	sensitizing the school
the importance of VAT	school community on	the importance of	importance of VAT and	community on the
and Excise duty to the	the importance of VAT	VAT and Excise duty	Excise duty to the	importance of VAT
Government of Kenya.	and Excise duty to the	to the Government of	Government of Kenya	and Excise duty to
	Government of Kenya.	Kenya.	with a few points not clear	the Government of
				Kenya.





#### 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	4.1 Pricing and costing of goods and services (7 lessons)	By the end of the sub strand, the learner should be able to: a) differentiate between cost and price in business b) identify types of costs for a small scale business c) analyse the factors considered in pricing and buying of goods and services d) determine the cost and price of goods and services for a small scale business e) calculate profit or loss for goods and services for a small scale business a) appreciate the pricing and costing of goods and services in business.	<ul> <li>Learners shall be guided to:</li> <li>brainstorm on the cost and prices of different goods and services</li> <li>discuss and compare cost and price of goods and services</li> <li>share experiences on types of costs for a small scale business</li> <li>discuss and present factors considered in pricing and buying of goods and services</li> <li>calculate the cost and prices of goods and services for a small scale business from a given case study</li> <li>calculate profit of a small scale business from given costs and prices.</li> </ul>	1. Why is it important to differentiate between cost and price of a good or service? 2. What determines the cost and price of goods and services?

# **Core Competencies to be developed:**

• Communication and collaboration: learner acquires writing, speaking, listening, reading and teamwork skills when discussing and comparing the types of costs in a small scale business.





- Learning to learn: learner develops collaboration skills when discussing, comparing and presenting cost, price of goods and services and calculating profit or loss.
- Critical thinking and problem solving: learner acquires evaluation and decision making skills when considering costs, prices and determine profit.
- Self- efficacy: learner develop effective communication skills when discussing and presenting factors considered in pricing and buying of goods and services.

- Integrity: learner observe high moral standards during class activities
- Responsibility: learner performs tasks assigned during class activities
- Respect: learner show regard for the input of every member of the team as they work
- Peace: learner works in harmony with others during the learning process
- Unity: learner works with other members of the team during learning activities
- Social cohesion: learner willingly work and cooperate with other member of the class.

# Pertinent and Contemporary Issues (PCIs)

- Effective communication: learners develops communication skills.
- Problem solving: learner acquires analytical skills when calculating cost, prices and profit and loss
- Critical thinking: learner develops evaluation skills when calculating price and cost of goods and services
- Decision making learner makes a choice as they price and cost goods and services
- Financial Literacy: learner acquires financial skills when pricing and costing of goods and services.

## **Links to other Subjects**

- Mathematics in the calculation of profit
- Home Science in the costing of goods and services.





<b>Assessment Rubric</b>				
Indicator	<b>Exceeds expectation</b>	Meets expectation	Approaches expectation	Below expectation
Ability to differentiate between cost and price in business.	Differentiates between cost and price in business citing examples.	Differentiates between cost and price in business.	Differentiates between cost and price in business with a few not clear.	Needs assistance to differentiate between cost and price in business.
Ability to identify types of costs in a small scale business.	Identifies types of costs in a small business citing examples.	Identifies types of costs in a small business.	Identifies types of costs in a small business with a few not clear.	With prompt, identifies types of costs in a small business.
Ability to analyse the factors considered in pricing of goods and services in a small scale business.	Comprehensively analyses the factors considered in pricing of goods and services in a small scale business.	Analyses the factors considered in pricing of goods and services in a small scale business.	Analyses the factors considered in pricing of goods and services in a small scale business with a few not clear.	Needs assistance to analyse factors considered in pricing of goods and services in a small business.
Ability to determine the cost and price of goods and services for a small scale business.	Comprehensively determines the cost and price of goods and services for a small scale business.	Determines the cost and price of goods and services for a small scale business.	Determines the cost and price of goods and services for a small scale business with a few not clear.	With prompt, determines the cost and price of goods and services for a small scale business.
Ability to calculate profit or loss for goods and services from given cost and price for a small scale business.	Clearly and accurately calculates profit or loss for goods and services from given cost and price for a small scale business.	Accurately calculates profit or loss for goods and services from given cost and price for a small scale business.	Calculates profit or loss for goods and services from given cost and price for a business with a few not correct.	Needs assistance to calculate profit or loss for goods and services from given cost and price for a small business.





#### COMMUNITY SERVICE LEARNING PROJECT

#### Introduction

In Grade 8, focus is on making preparations to undertake a CSL activity of their own choice. They will be required to identify a community problem through research, plan and come up with solutions to solve the problem. The preparations will be carried out in groups. Learners will build on CSL knowledge, skills and attitudes acquired during Life Skills Education as well as other subjects.

## **CSL Skills to be Covered:**

- i) Leadership: Learners develop leadership skills as they undertake various roles during preparation.
- ii) **Financial Literacy and Entrepreneurship Skills:** Learners will gain skills on wise spending, saving and investing for sustained economic growth. They could consider ways of generating income as they undertake the CSL project through innovation ways. Moreover, they could identify business ideas and opportunities as well as resources to meet the needs of the community.
- iii) Research: Learners will be expected to identify a problem or pertinent issue in the community and indicate how the problem will be solved. They will also acquire skills on how to report their findings.
- iv) Communication: Learners indicate reporting mechanisms to be used during the actual project e.g., how they intend to communicate with members of the community, either online or offline.
- v) **Citizenship:** As learners engage in the CSL activities for this Grade, they will be vested with the rights, privileges and duties of a citizen, hence giving them a sense of belonging and attachment to the nation. They will also be empowered to engage and assume active roles in shaping a more peaceful, tolerant and inclusive society.
- vi) **Life Skills Education:** Learners will be equipped with life skills including decision making, assertiveness, effective communication, problem solving and stress management. This will enable them to manage interpersonal relationships, develop leadership skills as well as discover and grow their talents.





vii) **Community Development:** Learners will be empowered with skills necessary to effect relevant change including building stronger and more resilient communities.

Suggested PCIs	Specific Learning	Suggested Learning Experiences	<b>Key Inquiry</b>
	Outcomes		Questions
<ul> <li>Environmental degradation</li> <li>Life style diseases</li> <li>Communicable and noncommunicable diseases</li> <li>Poverty</li> <li>Violence in community</li> <li>Food security issues</li> <li>Conflicts in the community</li> </ul> Note: <ul> <li>The suggested PCIs are only examples. Teachers should allow learners to identify</li> <li>PCIs as per their context and reality.</li> </ul>	By the end of the CSL project, the learner should be able to:  a) identify a problem in the community through research  b) plan to solve the identified problem in the community,  c) design solutions to the identified problem,  d) appreciate the need to belong to a community.	The learner is guided to:      brainstorm on pertinent and contemporary issues in their community that need attention in groups     choose a PCI that needs immediate attention and explain why in groups     carry out research using digital devices print media/interactions with members of the community/resource persons in identifying a community problem to address in groups     discuss possible solutions to the identified issue in groups     propose the most appropriate solution to the problem in groups     discuss ways and instruments they can use to collect data on the	<ol> <li>How does one determine community needs</li> <li>Why is it necessary to make adequate preparations before embarking on a project?</li> </ol>





interview etc)  develop in collection  identify in CSL projection of the collection	resources needed for the ject (human, technical, l) when the project will dend a programme/timetable of e project execution toles to be carried by all embers in how the project
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# **Key Component of CSL developed**

- a) Identification of a problem in the community through research
- b) planning to solve the identified problem
- c) designing solutions to the identified problem

## Core competencies to be developed

- Communication and collaboration: Learners will make the preparations in groups and conduct discussions on best ways of carrying out the project.
- Self efficacy: Learners develop the skills of self awareness and leadership as they undertake the CSL project





- Creativity and Imagination: Learners will come up with creative ways of solving the identified community problem
- Critical Thinking and Problem Solving: Learners will demonstrate autonomy in identifying a community need, exploring plausible solutions and making necessary preparations to address the problem.
- Digital Literacy: Learners can use technology when as they research on a community problem that they can address.
- Learning to Learn: Learners gain new knowledge and skills as they identify a community problem to be addressed and make preparations to carry out the project.
- Citizenship: This is enhanced as learners choose a PCI that needs immediate attention in the community.

# Pertinent and contemporary Issues

- Social cohesion as learners discuss possible solutions to the identified issue.
- Critical thinking as learners discuss possible solutions to the identified issue.

#### Values

- Integrity as learners carry out research using digital devices and print media as they identify a community problem to address.
- Respect as learners brainstorm on pertinent and contemporary issues in their community that need attention





Assessment Rubric				
Indicator	<b>Exceeds Expectation</b>	Meets Expectation	<b>Approaches Expectation</b>	<b>Below Expectation</b>
Ability to identify a problem in the community through research	identifies a problem in the	Correctly identifies a problem in the community through research	Partially identifies a problem in the community through research	Partially identifies a problem in the community through research with assistance
Ability to plan to solve the identified problem	Accurately and systematically plans to solve the identified problem	Accurately plans to solve the identified problem	Plans to solve the identified problem leaves out some details	With assistance plans to solve the identified problem but leaves out many details
Ability to design solutions to the identified problem	Correctly and elaborately designs solutions to the identified problem	Correctly designs solutions to the identified problem	Partly designs solutions to the identified problem	Partly designs solutions to the identified problem with prompting





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

Strand	Suggested Assessment Methods	Suggested Learning Resources	Suggested Non- Formal Activities
1.0 Business and money management	<ul> <li>Assignments</li> <li>Self and peer assessment</li> <li>Oral questioning</li> <li>Portfolio Assessment</li> <li>Observation</li> <li>Journaling</li> <li>Learner's Profiling</li> </ul>	<ul> <li>Business Studies curriculum design</li> <li>Business Studies handbook</li> <li>Digital resources</li> <li>Volunteer resource persons</li> <li>Approved textbooks and reference materials</li> <li>Photographs and pictures</li> <li>Charts</li> <li>Sample personal budget template</li> </ul>	<ul> <li>Financial literacy and other clubs and societies</li> <li>School mentoring and coaching programmes</li> <li>School drama festivals with themes on income</li> <li>Participating in a discussion by a volunteer resource person on budgeting and spending in clubs and societies</li> <li>Posters with messages on symbols and themes on income and spending</li> <li>Songs on budgeting and spending in music festivals</li> </ul>
2.0 Business and its environment	<ul><li>Oral questioning</li><li>Portfolio assessment</li><li>Observation</li><li>Project work</li></ul>	<ul> <li>Business Studies curriculum design</li> <li>Business Studies handbook</li> <li>Digital resources</li> </ul>	<ul> <li>Financial literacy and other clubs and societies</li> <li>Project work activities</li> <li>Field visits activities</li> <li>Business mentorship program</li> </ul>



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	<ul> <li>Journaling</li> <li>Learner's Profiling</li> <li>Assignments</li> <li>Self and peer assessment</li> </ul>	<ul> <li>Volunteer resource persons</li> <li>Approved textbooks and reference materials</li> <li>Photographs and pictures</li> <li>Local market business environment</li> </ul>	<ul> <li>School mentorship program</li> <li>Songs on entrepreneurship during music festivals</li> <li>Participating in a discussion by a volunteer resource person on entrepreneurship in clubs and societies</li> <li>Parental empowerment and engagement guidelines</li> </ul>
3.0 Government and global influence in business	<ul> <li>Observation</li> <li>Journaling</li> <li>Assignments</li> <li>Self and peer assessment</li> <li>Oral questioning</li> <li>Portfolio assessment</li> </ul>	<ul> <li>Business Studies curriculum design</li> <li>Business Studies handbook</li> <li>Digital resources</li> <li>Volunteer resource persons</li> <li>Relevant textbooks and reference materials</li> <li>Photographs and pictures</li> <li>Charts</li> <li>Sample receipts with VAT and Excise duty</li> </ul>	<ul> <li>Financial literacy and other clubs and societies</li> <li>Poems on VAT and Excise duty during drama festivals</li> <li>Debates on types of government policies affecting businesses in clubs and societies</li> <li>Participating in a discussion by a resource person on taxation or e-Government in clubs and other societies</li> <li>Talking walls with messages on VAT and Excise duty</li> <li>Songs on importance of paying tax during music festivals</li> </ul>



4.0 Financial records in business	<ul> <li>Portfolio assessment</li> <li>Observation</li> <li>Journaling</li> <li>Profiling</li> <li>Assignments</li> <li>Self and peer assessment</li> </ul>	•	Business Studies curriculum design Business Studies handbook Digital resources Volunteer resource persons Approved textbooks and reference	•	Financial literacy and other clubs and societies Poems on profits or loss in drama festivals Songs on financial literacy during music festivals Participating in a discussion by a resource person on types of costs in business in a financial literacy
			materials Photographs and pictures Charts	•	club Talking walls with messages on calculations on profits or loss