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| **COMPETENCE** | **GENERAL OBJECTIVES** | **MONTH** | **WEEK** | **MAIN TOPIC** | **SUB-TOPIC** | **PERIODS** | **TEACHING ACTIVITIES** | **LEARNING ACTIVITIES** | **T/L MATERIAS** | **REFERENCES** | **ASSESSMENT** | **REMARKS** |
| Understanding of the different principles of insurance and how they work to make profit.  | * By the end

of the topic students should be able to explain.* Basic terms

of insurance* Types of

insurance* Procedures

of taking insurance. | JANUARY | 3& 4 | INSURANCE | * Definition

 of insurance* Needs

for insurance* Pooling

of risk* Basic

terms* General

principle of insurance* Types

insurance ie. Policies* Procedure

 of taking insurance* How

insurance companies make profit. | 6 | * Guide students to

define insurance.* Explain the need for

Insurance* Explain the terms

applied in insurance and the general principles of insurance.* Guide students to

identify types of insurance policies.* Explain the

procedures of taking an insurance.* Explain how the

insurance company make profit and the problems facing insurance business. | * Attempt to define insurance.
* Listening, asking and answering questions.
* Identify types of insurance policies from their experience.
* Listening, asking and answering questions.
 | 1. Charts
2. Cutting from news papers relating to insurance.
 | Essentials of commerce for East Africa pg 131 | Use question and answer to measure whether students one able to explain generally about insurance. |  |
|  | 5 | MONTHLY TEST | 2 |  |  |  |  |  |
| **COMPETENCE** | **GENERAL OBJECTIVES** | **MONTH** | **WEEK** | **MAIN TOPIC** | **SUB-TOPIC** | **PERIODS** | **TEACHING ACTIVITIES** | **LEARNING ACTIVITIES** | **T/L MATERIAS** | **REFERENCES** | **ASSESSMENT** | **REMARKS** |
| An understanding of basic terms in business unit and the general formation of an organisation. | By the end of the topic students should be able to explain different business unit and importance of business unit. | FEBRUARY | 1-2 |  BUSINESS UNIT. | * Definitio

n of business unit.* Differen

t types of business units their formation organisation, advantages and disadvantages* Sole

trading* Partners

hip* Joint

stock company* Parastat

als* Coopera

tive organisation* Importa

nce of business unit in commerce. | 9 | Guide students to:* Define business unit
* Explain the meaning of each business unit
* Differentiate one business unit from another.
* Show how business units are formed and organised.
* Guide the students to point out the advantages and disadvantages of business unit.
* Identify the importance of business unit in commerce.
* Arrange visits to some business unit.
 | * Define business unit.
* Listening, asking and answering questions.
* Listening, asking and answering.
* Visit some business unit
 | 1. Specim

en of partnership deeds.1. Specim

en of share certificate1. Specim

en of memorandum and article of association | 1. Es

sentials of commerce on East Africa by S. A Butt1. Co

mprehensive approach of commerce by C.M Ambilikile. | Use of quiz to test whether students can be able to explain the importance of business unit and types of business units. |  |
| 3 | MONTHLY TEST | 2 |  |
|  |  |  | 4 |  |  |  |  |  |
| **COMPETENCE** | **GENERAL OBJECTIVES** | **MONTH** | **WEEK** | **MAIN TOPIC** | **SUB-TOPIC** | **PERIODS** | **TEACHING ACTIVITIES** | **LEARNING ACTIVITIES** | **T/L MATERIAS** | **REFERENCES** | **ASSESSMENT** | **REMARKS** |
| Understanding of managing an organisation and the basic functions of organisation. | By the end of the topic students should be able to explain basic functions of management and organisation. | MARCH | 1 | MANAGEMENT AND ORGANISATION. | * Meaning

of management * Important

of management* Functions

of management* Planning
* Organisation
* Staffing
* Directions
* Control
* Coordination.
 | 4 | * Guide students to explain the meaning and importance of management
* Explain the functions of management
* Guide students to distinguish the following concepts
* Planning, organisation, control and coordination.
 | * Listening, asking and answering questions.
* Distinguish various concept in management and organisation.
 | * Chart showing organisati

on structures. | 1. Co

mmerce for secondary schools BK 1 pg 108Comprehensive approach of commerce by C.M Ambilikile | Give tests to students to evaluate their understanding. |  |
| 2 | MID-TERM TEST |  |  |
| 3 | MID-TERM BREAK |  |  |
| **COMPETENCE** | **GENERAL OBJECTIVES** | **MONTH** | **WEEK** | **MAIN TOPIC** | **SUB-TOPIC** | **PERIODS** | **TEACHING ACTIVITIES** | **LEARNING ACTIVITIES** | **T/L MATERIAS** | **REFERENCES** | **ASSESSMENT** | **REMARKS** |
|  |  |  | 4 |  | * Meaning

of organisationn* Types of

organisationn* Principle

s of organisation* Sound

policy* Line of

authority* Elaborate

organisation* Unit change of command.
 |  | * Guide students to the

explain the meaning of organisation and its different types.Guide students to distinguish the following concept* Solid policy
* Line of authority
* Elaborate organisation
* Unit of change of command
 | * Listening, asking and answering questions.
* Listening, asking and answering questions.
 | ‘’ | ‘’ | ‘’ |  |
| APRIL | 1 | 4 |
| 2-3 |  | * Responsi

bility * Equity
* Measure

ment of effectiveness* Span

control* Line of

authority. | 4 | * Line authority
* Unity chain of command
* Responsibilities
* Equity treatment
* Effectiveness
* Span control
* Guide students to writ

summary on management formal and informal organisation. | * Listening, asking and answering questions.
* Write summary on management, formal and informal organisation.
 | Show organisation structure. | 1. Comprehensive approach of commerce by C.M Ambilikile.2. Essential of commerce by S.A Butt. |  |
|  | 4 | MONTHLY TEST | 2 |  |  |  |  |  |
| MAY | 1 |  | MONTHLY TEST | 2 |  |
| **COMPETENCE** | **GENERAL OBJECTIVES** | **MONTH** | **WEEK** | **MAIN TOPIC** | **SUB-TOPIC** | **PERIODS** | **TEACHING ACTIVITIES** | **LEARNING ACTIVITIES** | **T/L MATERIAS** | **REFERENCES** | **ASSESSMENT** | **REMARKS** |
| Understanding of taxation system and how government increase the revenue and the distribution of tax. | By the end of the topic students should be able to explain principles of good tax and different systems of tax. | MAY | 1-2 | TAXATION | Definition* Purpose

of taxation* Principle

of taxation* Types of

taxation* Different

systems of taxation | 4 | Guide students to:-* Define taxation
* Explain the purpose of taxation

Guide the students to:-* Identify types of

taxation* Distinguish direct tax

from indirect advantages and disadvantages* Guide students to

understand importance of taxation to a nation.* Advantages and

disadvantages of direct and indirect tax. | * Listening, asking and answering questions.
 | 1. chart
 | ‘’ | Use questions and answers to evaluate students whether they can explain more about taxation systems. |  |
| 3 | TERMINAL EXAMINATIONS |
| 4 |  |
| J UNE |  |  |  |  |  |  |  |  |  |
| **COMPETENCE** | **GENERAL OBJECTIVES** | **MONTH** | **WEEK** | **MAIN TOPIC** | **SUB-TOPIC** | **PERIODS** | **TEACHING ACTIVITIES** | **LEARNING ACTIVITIES** | **T/L MATERIAS** | **REFERENCES** | **ASSESSMENT** | **REMARKS** |
|  |  | JULY | 1-3 | REVISIONS |  |
| 4 | MID TERM TEST |  |
| AUG. | 1-4 | H O L I D A Y |  |
| SEPT. | 1-3 | REVISIONS |  |
| 4 | PRE – NATIONAL EXAMINATIONS |  |
| OCT. | 1 | MID TERM BREAK |  |
| 2-4 | NATIONAL EXAMINATIONS |  |