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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. | J  ANUAR  Y | 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. | F  E  B  RUAR  Y | 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 certificate   1. Specim   en of memorandum and article of association | 1. Es   sentials of commerce on East Africa by S. A Butt   1. 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. | MA  R  C  H | 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 108  Comprehensive 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. | MA  Y | 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** |
|  |  | J  U  L  Y | 1-3 | REVISIONS | | | | | | | |  |
| 4 | MID TERM TEST | | | | | | | |  |
| AUG. | 1-4 | H O L I D A Y | | | | | | | |  |
| S  E  P  T. | 1-3 | REVISIONS | | | | | | | |  |
| 4 | PRE – NATIONAL EXAMINATIONS | | | | | | | |  |
| OC  T. | 1 | MID TERM BREAK | | | | | | | |  |
| 2-4 | NATIONAL EXAMINATIONS | | | | | | | |  |