



**GOVERNMENT OF SIERRA LEONE**  
**Ministry of Basic and Senior Secondary Education (MBSSE)**

**THE NEW BASIC EDUCATION CURRICULUM FOR SIERRA LEONE**  
**(With Effect from November 2020)**  
**BUSINESS STUDIES & ENTREPRENEURSHIP (Form 1 – Form 3)**

This subject curriculum is based on the National Curriculum Framework and Guidelines for Education (revised May 2020).

It was prepared by national curriculum specialists, subject experts, and teachers and it is based on a series of nationwide consultations and technical workshops.

UNICEF supported and facilitated the original version of this major curriculum reform project. Technical expertise and oversight were provided by Redi4Change LLC, and staff of the Ministry of Basic and Senior Secondary Education (MBSSE).



**A MESSAGE TO ALL TEACHERS IMPLEMENTING THE NEW CURRICULUM**

The new basic education curriculum for Sierra Leone comes at a challenging phase in the country's history. After the 11-year civil war and years of economic decline, the country was hit by the worst outbreak of the Ebola Virus Disease (EVD) that set back development. Later on, Sierra Leone experienced series of flooding and a mudslide that killed many people. The current outbreak of Corona Virus (Covid-19) has disrupted this year's economic development plan called year of delivery. These are all factors responsible for the set back in national development. However, as Sierra Leone is determined to minimize the spread of Covid-19, the Government is also poised for full economic recovery and a major push for national development. It is an exciting time for all teachers, school heads and

other education professionals who want to see positive change in Sierra Leone. You are the professionals who have the challenging duty to shape the future for the next generation of young Sierra Leoneans. The future of our children and our nation is in your hands!

As part of the curriculum reform process the Ministry of Basic and Senior Secondary Education (MBSSE) has issued a key reference document to guide future strategies and activities. The ***National Curriculum Framework and Guidelines for Basic Education*** is the basis for designing each subject syllabus in the curriculum. Teachers are urged to obtain copies of this framework document from the Public Relations Officer at the MBSSE. It highlights key principles underlying the new curriculum and outlines strategies for the reform of basic education, as well as providing specific guidance on structure, pedagogy, prescribed subjects, time allocation, etc.

The main reform elements in the new curriculum include: a learner-centered approach; learner-friendly schools; equity and a chance for every child to learn; a focus on learning (not just teaching); support for professional development of teachers; a focus on making schools accountable to local communities (not just MBSSE); support for learning beyond memorizing cognitive content for examinations; a focus on empowering learners to make choices and thrive through the joys of learning; an approach that encourages local interpretation of the syllabus to achieve the prescribed learning outcomes through various methods and with a variety of resources.

There are also five key reform issues that have been made part of an advocacy and popularization campaign to win support from the public for this type of education reform. These reform issues, which hold great promise for peace building and development in Sierra Leone, are: **Assessment & Accountability; Equity & Inclusion; Partnerships; Quality & Integrity; and Social Cohesion & Peace Building**. To facilitate popular discussion around these topics MBSSE has issued Advocacy and Guidance Notes on each one, and these are being used to conduct radio discussions and other forms of popular engagement with the public. Teachers can obtain copies of these notes from the Public Relations Officer at the Ministry of Basic and Senior Secondary Education (MBSSE).

The new basic education curriculum has been structured in three broad stages, so the teaching syllabus for each subject area is designed for Stage 3 (Form 1 – Form 3). We hope this will help teachers to focus on links between different subjects in a particular stage. Teachers may then see more clearly how these subjects combine to help their pupils achieve the outcomes relating to that stage. This should help teachers move away from a “class-by-class” and “subject-by-subject” view of their job. Instead teachers will develop a stage-by-stage view of how children develop and learn across subjects. It also gives teachers a sense of what children need to achieve at each stage before moving to the next stage. We hope teachers also see the need to work together like a “Relay Team in Sports”. Each teacher has an obligation to the teacher of the next class to prepare pupils well and make sure they are ready for that class. In turn the teacher of the next class has a duty to help learners make up for weak areas from their previous class, as well as to prepare them for progressing to yet another next class.

The three broad stages of basic education also helps teachers to understand that schools have three years in each stage to help learners achieve certain outcomes. So for children who do not learn well in Form 1, there is still a chance to help them catch up in Form 2 and Form 3, so that they can achieve the learning outcomes prescribed for the third stage (Form 1-3) of basic education. This means that instead of failing these children and asking them to repeat Form 1 or Form 2, they can be allowed proceed to the next Form where they should be given help with areas in which they are weak.

However at the end of stage three stages there is a national assessment which will determine if children are ready to proceed to the next stage. Based on their performance in this examination, there are two options to consider. Children may be asked to repeat a class in order to retake the examination. Alternatively they may be allowed to proceed, on condition that they are given remedial support in areas of weakness when they start the next stage. This applies to BECE and NPSE as well as national assessment on reading and mathematics (EGRA and EGMA).

Keeping these guidelines in mind the outline curriculum and teaching syllabus has been structured along the lines of four key elements that are important for quality in teaching and learning. These elements are outlined briefly below, and teachers are asked to note that they are inter-related. This has been taken into account by curriculum development practitioners in preparing the outline teaching syllabus to guide teachers on quality classroom practices that reflect the key elements as follows:

- ✧ **Learning Outcomes:** There are different levels of learning outcomes in the document and teachers should note the differences. There are: *General learning Outcomes*, which state what learners are expected to achieve in this subject at the end of each of the three stages; *Specific Learning Outcomes by Grade*, which state what learners are expected to achieve in this subject at the end of each Class/Form in the 9-year basic education cycle; and there are *Specific learning Outcomes by Topic*, which state what learners should achieve in this subject at the end of each of the suggested topics/themes/units (i.e. content) for each grade. Based on the resources at their disposal and the background of their pupils, teachers may adapt the suggested content to make the lesson more familiar to learners. Content selected in different parts of the country should enable learners to achieve the specified learning outcomes. **It is the learning outcomes that are important and content is just a way of achieving learning.**
- ✧ **Assessment Methods:** suggest various ways in which teachers can test to find out how far learners have been able to achieve the expected learning outcomes during, and at the end of, a period of teaching and learning. These assessment methods must match the learning outcomes as an appropriate way of testing for the required results. E.g. testing for ***recall*** of the memorized definition of a concept cannot tell us if a learner really ***understands*** or ***can make correct use of*** that concept.
- ✧ **Teaching Styles or Pedagogy:** suggest how teachers can go about teaching and organizing learning such that the learners have a good chance of achieving the expected learning outcomes during, and at the end of, a period of teaching and learning. The teaching style used must be closely linked to the learning outcome and assessment method.
- ✧ **Learning & Teaching Resources:** which suggest a wide variety of learning materials and teaching aids that can be used to help teachers do their job and to help learners achieve the expected learning outcomes.

In addition to the outline teaching syllabus for each of the three broad stages of basic education, an implementation guideline chart is provided for teachers to use in planning how to pace learning for each term of the school year.

## **Rationale and Justification - Why do we have Business Studies in the Curriculum**

The ideologies underpin by education, development and other experts makes Business Studies a core subject for the achievement of the goals of basic education in Sierra Leone. The economic and human resource ideology states that Sierra Leone is striving to become an industrialized nation. Industrialized nations are not created just by having idle and underutilized natural resources and finance. They are created by business and entrepreneurs who are able and ready to add value to these resources and transform finance into wealth creating machine. The body of knowledge and skills in Business Studies and entrepreneurship will contribute greatly towards developing and getting the human capital ready for industrialization. The entrepreneurship hose of the country will also develop. The body of knowledge is needed by all who want to be productive in diverse fields.

### **Brief Outline of Content Structure for Business Studies at JSS Level**

Business Studies at JSS Level is divided into four core areas as follows:

- 01 Commerce
- 02 Office Procedures
- 03 Book-keeping and Finance
- 04 Entrepreneurship

The outline teaching syllabus gives the detail of every core area and topic. The content in brief is designed to give a summary of the syllabus. It also gives a picture of the knowledge and skills that will be learnt and the individual personality that will be produced.

#### **01 COMMERCE**

- 01.1 Definitions and Functions of Business
- 01.2 Objectives of Business Organizations
- 01.3 Stakeholders of Business
- 01.4 Factors influencing Business
- 01.5 Production and Distribution
- 01.6 Agents/Factors of Production
- 01.7 Trade and Aids to Trade
- 01.8 Nature and Importance of Primary Industries in Sierra Leone.

#### **02 OFFICE PROCEDURES**

- 02.1 Meaning and Functions of an office
- 02.2 Types of Office Layout
- 02.3 Attributes/Qualities of Office Workers
- 02.4 Functions of Officer Workers
- 02.5 Departments and their functions
- 02.6 Communication

- 02.7 Introduction to computer
- 02.8 Organizational structure

### **0.3 BOOK-KEEPING AND FINANCE**

- 03.1 Meaning of Book-keeping, Accounting and Finance
- 03.2 Differences between Book-keeping and accounting
- 03.3 Reasons for keeping financial Records (Book-keeping)
- 03.4 The Principal Books of Account
  - The Ledger
  - The Cash Book
  - The Trial Balance

#### **03.5 Subsidiary Books of Account**

- The Petty Cash Book
- The Journal Proper
- Documents used in Commercial Transactions
- Purchase Day Book
- Sales Day Book
- Purchase Returns Book
- Sales Returns Book

#### **03.6 Final Account of a Sole Proprietor**

- Trading Account
- Profit and Loss Account
- Balance Sheet

#### **03.7 Sources of Finance**

- Short Term
- Medium Term
- Long Term
- Internal and External Sources of Finance

### **0.4 ENTREPRENEURSHIP**

- 04.1 Definition and understanding of the terms of entrepreneurship and entrepreneur.
- 04.2 Sources of capital for entrepreneurs
- 04.3 Business Plan
- 04.4 Forms of Business Units

- Public Owned
- Private Owned
- 04.5 Marketing
- 04.6 Pricing
- 04.7 Marketing Mix (7Ps)
- 04.8 Product Life Cycle
- 04.9 Promotion
- 04.10 Business Ethics and Social Responsibilities
- 04.11 Legal Issues relating to Entrepreneurship
- 04.12 Why Entrepreneurs Fail or succeed.

**GENERAL OUTCOME**

Upon completion of the business studies and Entrepreneurship syllabus at JSS three, the Learner/pupil will be able to:

- Demonstrate use of knowledge, skills and strategies involved in business activities and procedures.
- Apply appropriate and up to date commercial business strategies and procedures in real life situation.
- Show knowledge on how businesses are financed and manage.
- Manage and make use of resources appropriate for business purposes.
- Demonstrate knowledge of the functions and procedures of various types of offices and business organizations.
- Develop and appreciate the knowledge and attitude of entrepreneurship.
- Show knowledge of issues relating to business ethics and social responsibility
- Demonstrate awareness of legal considerations relating to entrepreneurship.
- Analyze why some businesses fail and others succeed.
- Demonstrate knowledge of how to finance and start up a business venture.
- Demonstrate ability to source finance and start up a business venture.
- Record and communicate information concerning their business.
- Show understanding and appreciation of the use of technology in business.
- Show understanding and appreciation of the benefits of commerce to the individual and the economy.

<b>SUBJECT AREA</b>	<b>SPECIFIC LEARNING OUTCOME</b>
<b>Business Studies JSS I</b>	The Learner will be able to: <ol style="list-style-type: none"> <li>1. Explain what is commerce and its importance.</li> <li>2. State the two branches of commerce and explain how they complement each other.</li> <li>3. Demonstrate an understanding about the functions of business organization and their objectives.</li> <li>4. Explain the production process(es), branches, types and stages of production.</li> </ol>

SUBJECT AREA	SPECIFIC LEARNING OUTCOME
	<ol style="list-style-type: none"> <li>5. Describe the various types of office layout including their advantages and disadvantages.</li> <li>6. Explain the meaning and functions of an office.</li> <li>7. Explain the qualities of an office worker.</li> <li>8. Explain the meaning of communication and its processes</li> <li>9. Understand what is trade Branches of trade.</li> <li>10. Explain the meaning of computer and their functions.</li> <li>11. Explain the meaning of Book keeping and accounting.</li> <li>12. Explain and appreciate the importance of book keeping and accounting/ why do we keep financial records.</li> <li>13. Apply the principles of double entry Bookkeeping.</li> <li>14. Understand what is a business plan and its importance.</li> <li>15. Understanding. What is Entrepreneurship and the characteristics of an entrepreneur.</li> <li>16. Identify the various sources of finance for entrepreneurship in Sierra Leone and their uses</li> <li>17. Identify and explain the challenges faced by entrepreneurs in Sierra Leone.</li> <li>18. Understand what is sole proprietorship is, how it is being fund/finance including it advantages and disadvantages.</li> </ol>

SUBJECT AREA	SPECIFIC LEARNING OUTCOME
<b>Business Studies</b> <b>JSS II</b>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Identify the various stakeholders of business. E.g. employees, management, customers etc.</li> <li>2. Categorize the various agents of production according to their characteristics and functions</li> <li>3. Explain the functions/duties of a receptionist, secretary messenger, manager of their own enterprise</li> <li>4. Communicate effectively using the various channels and forms of communication</li> <li>5. Explain what a Ledger is and how transactions are recorded in the ledger</li> <li>6. Categorize the various types of computers.</li> <li>7. Analyze the differences between foreign and home trade including their advantages and disadvantages with specific reference to Sierra Leone.</li> <li>8. Explain what is aids to trade; and identify the various aids to trade and how they operate (Insurance companies, Banking, Transport and Communication etc.)</li> <li>9. Explain the advantages and disadvantages of a computer</li> <li>10. Explain what is hardware and software with examples.</li> <li>11. Explain the meaning of Cash book and its function and draw up a layout of a cash book.</li> <li>12. Apply the principles of recording transaction in the cash book and balance it off.</li> <li>13. Explain the meaning of pricing, marketing and its objectives</li> <li>14. Explain the meaning of distribution and states its importance</li> <li>15. Explain the meaning and functions of a trial balance.</li> <li>16. Draw up a trial balance from a list of balances.</li> <li>17. Perform the double entry principle from the list of transactions and draw up the trial balance.</li> <li>18. Identify and explain errors that will affect the trial balance.</li> <li>19. Draw up the petty cash book from a list of transaction and able to up keep a petty cash account of their financial activities.</li> <li>20. Prepare the journal proper and explain it uses or functions.</li> <li>21. Use the various source documents to do their postings into the various day books, or books of original entries of journals.</li> <li>22. Tell them why the cash book form part of the double entry and is also a book of original entry.</li> <li>23. A clear ideal of what a business plan looks like.</li> <li>24. Explain what a partnership is how it can be set up and run, the various forms.</li> <li>25. Tell the advantages and disadvantages of partnership and should also be able to compare with a sole proprietorship.</li> <li>26. Explain how cooperative societies are formed. Reasons, functions, membership, advantages and disadvantages.</li> <li>27. Understand ethical issues relating to business and also corporate social responsibility.</li> <li>28. Identify and analyze business activities affecting communities in Sierra Leone.</li> </ol>

	29. Explain legal issues relating to emerging ventures in Sierra Leone (e.g. patents, copy right, trade mark, franchise)
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SUBJECT AREA	SPECIFIC LEARNING OUTCOME
<b>Business Studies JSS III</b>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Identify the various documents use in home trade and their functions.</li> <li>2. Highlight the various factors influencing business in Sierra Leone e.g. Government economy</li> <li>3. Identify and explain the barriers to effective communicate and how to handle them</li> <li>4. Identify the various inputs and output devices of a computer and explain their functions.</li> <li>5. Identify and explain the use of various documents use in commercial transactions (source documents).</li> <li>6. Identify and explain the uses of the four day books</li> <li>7. Explain about the three types of computer software.</li> <li>8. Explain the meaning of frequently use computer terms/Language (e.g. virus, RAM mail, etc.</li> <li>9. Explain the characteristics, role and functions of central and commercial bank and insurances companies.</li> <li>10. Explain the meaning of money and barter system. State clearly the types, functions and qualities of money</li> <li>11. Identify the various departments in the business organization and explain their functions.</li> <li>12. Calculate gross profit and net profit, cost of goods sold, purchases and net sales.</li> <li>13. Prepare the trading account of a sole proprietor using a list of balances.</li> <li>14. Prepare the profit and loss account of a sole proprietor (Accounting Equation)</li> <li>15. Calculate the working capital, current Asset, Total Capital and liabilities.</li> <li>16. Identify various forms of asset and liabilities and their characteristic. Capital, income and expenses. Classify the two orders of Balance Sheet.</li> <li>17. Prepare the balance sheet (of a sole proprietor)</li> <li>18. Identify the various sources of finance and their character available to business in Sierra Leone. E.g. short term/medium term and long term.</li> <li>19. Explain the characteristics, formation, ownership, control, advantages and disadvantages of limited liability companies.</li> <li>20. Understand what are public corporation, their formation, reasons ownership, control, advantages and disadvantages.</li> <li>21. Explain why entrepreneurs fail or become successful in Sierra Leone.</li> <li>22. Explain the various pricing strategies and the factors influencing pricing decision.</li> <li>23. Explain the marketing mix (7ps) and their functions.</li> <li>24. Explain the stages in the product life cycle and it important to the business.</li> <li>25. Understand the meaning and objectives of promotion and the various forms of promotion.</li> <li>26. Explain what is advertising its advantages and types i.e. informative and persuasive advertising.</li> <li>27. Identify the various medium of advertising in Sierra Leone e.g. Television (TV) Radio, Newspaper etc.</li> <li>28. Identify the channel of distribution, their characteristics and functions in Sierra Leone.</li> <li>29. Understand the nature and important of primary industries in Sierra Leone e.g. Agriculture, Fishing and forestry.</li> <li>30. Understand the functions, and types of organizational structure and their advantages and disadvantages.</li> </ol>

**BUSINESS STUDIES OUTLINE TEACHING SYLLABUS FOR JSS I BASIC EDUCATION – FIRST TERM**

<b>Suggested Topic/Theme/Units</b>	<b>Specific Learning Outcome</b>	<b>Recommended Teaching Style or Pedagogical</b>	<b>Assessment Methods</b>	<b>Suggested Learning Teaching Resource</b>
Meaning of Commerce and Business Organization.	After completing this topic/theme, learners should be able to: <ul style="list-style-type: none"> <li>• Explain the meaning of commerce and Business Organization.</li> <li>• Explain the functions and objectives of business organizations.</li> <li>• Explain the importance of commerce and its branches.</li> <li>• Identify Commercial activities and business organizations.</li> <li>• Explain the importance of commerce to the economy of Sierra Leone.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the topic and tap their knowledge to explain the meaning of commerce and business organization.</li> <li>• Ask the pupils to identify business units in their communities.</li> <li>• Explanation, discussion and notes</li> </ul>	<ul style="list-style-type: none"> <li>• Ask pupils to give examples of business organization and business activities in class. (oral)</li> <li>• True or false statement.</li> </ul>	Textbook: (Comprehensive Commerce for Senior Secondary School – New Edition. By Johnson UgojiAnyaele ISBN 978-2799-55-6 Pictures and posters of business activities and organizations.
Meaning and functions of an office.	After completing this topic/theme, learners should be able to: <ul style="list-style-type: none"> <li>• Explain the meaning and functions of an Office.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking learners to name the various offices they have visited.</li> <li>• The teacher should explain the meaning and functions of an office.</li> </ul>	Give assignment for pupils to list the various offices within their localities.	Text book – Business Management for Secondary and Tertiary Student (2 <sup>nd</sup> Edition). By J. K. Turkson (2007) ISBN 9988-7608-2-3
Office Layout.	After completing this topic/theme, learners should be able to: <ul style="list-style-type: none"> <li>• Identify and describe the various types of office layout.</li> <li>• Open office, close office and landscape office.</li> </ul>	<ul style="list-style-type: none"> <li>• Pupils should describe the various offices they have visited.</li> <li>• The teachers should explain the</li> </ul>	<ul style="list-style-type: none"> <li>• Assignment to draw the different types of office layout.</li> <li>• Class presentation.</li> </ul>	Text book – Business Management for Secondary and Tertiary Student (2 <sup>nd</sup> Edition). By J. K. Turkson (2007) ISBN 9988-7608-2-3

	<ul style="list-style-type: none"> <li>Explain the advantages and disadvantages of the types of office layout.</li> </ul>	<p>types of office layout, stating the merits and demerits.</p> <ul style="list-style-type: none"> <li>Class discussion.</li> </ul>		
Meaning/Definition of Book Keeping and Accounting.	<p>After completing this topic/theme, the learners should be able to:</p> <ul style="list-style-type: none"> <li>Define and explain the meaning of Book keeping and Accounting.</li> </ul>	<ul style="list-style-type: none"> <li>Discussion with learners.</li> <li>The teachers should explain the meaning of Book keeping and Accounting.</li> </ul>	<ul style="list-style-type: none"> <li>Multiple Choice questions.</li> <li>Assignment.</li> <li>Short questions and answers.</li> </ul>	Textbook: Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah.
Definition and understanding of the terms of Entrepreneurship and Entrepreneur.	<p>After completing the topic/theme the learners should be able to:</p> <ul style="list-style-type: none"> <li>Explain clearly the terms of Entrepreneurship and entrepreneur.</li> <li>Explain the characteristics of an entrepreneur.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the lesson by explaining the terms: Entrepreneurship and Entrepreneur, stating clearly their characteristics.</li> </ul>	<ul style="list-style-type: none"> <li>Homework for learners to identify Entrepreneurs and discuss their findings in class.</li> </ul>	Textbook: (Business Management Made Simple for Senior High Schools in West Africa.) (5 Edition) By Franklin Atogiyire (Fonky) ISBN-9988-0-774

## BUSINESS STUDIES OUTLINE TEACHING SYLLABUS FOR JSS I BASIC EDUCATION – SECOND TERM

Suggested Topic/Theme/Units	Specific Learning Outcome	Recommended Teaching Style or Pedagogical	Assessment Methods	Suggested Learning Teaching Resource
Production.	<p>After completing this topic/unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>• Explain the meaning of production, the branches, types and stages in production.</li> <li>• Give examples of production that are related to Sierra Leone.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by linking production to food preparation at home.</li> <li>• The teacher should ask learners to define production with the above example in mind.</li> <li>• After listening to various definitions from learners, the teacher should give a comprehensive definition, stating the types, branches and the stages of production.</li> <li>• Draw a chart showing the Branches, types and states of production.</li> </ul>	<ul style="list-style-type: none"> <li>• Ask pupils to draw a</li> <li>• chart of Production while teacher observe.</li> <li>• Teacher ask learners to identify some production activities taken place within their localities in groups and present</li> <li>• Assignments.</li> </ul>	<p>Chart/Diagram showing the branches, types and stages of production.</p> <p>Textbook( Comprehensive commerce for senior secondary schools-New Edition) By Johnson UgojiAnyaele ISBN-978-2799-55-6</p>
Attribute/qualities of an office worker.	<p>After completing this topic/theme, learners should be able to:</p> <ul style="list-style-type: none"> <li>• Explain the personal and business qualities of an office worker.</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher should ask pupils to state the qualities of an office worker.</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher should divide the class into groups and allow them to brainstorm,</li> </ul>	<p>Textbook: (Business Management for secondary and Tertiary student-2 Edition)By J.K. Turkson (2007)</p>

		<ul style="list-style-type: none"> <li>The teacher should explain the qualities and requirements of an office worker.</li> </ul>	<p>and present their findings.</p> <ul style="list-style-type: none"> <li>The teacher should ask pupils to answer to short questions.</li> </ul>	ISBN-9988-7608-2-5
Communication.	<p>After completing this topic/theme, learners should be able to:</p> <ul style="list-style-type: none"> <li>Explain what is communication and the importance of communication in an organization.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the lesson by asking learners to explain what communication is and its importance.</li> <li>The teacher should reinforce the learners' knowledge by explaining the meaning of communication and its importance to an organization</li> <li>Diagram of people communicating.</li> </ul>	<ul style="list-style-type: none"> <li>Short questions and answers.</li> <li>Multiple choice questions.</li> </ul>	Textbook: (Redeemer series Business Studies for Junior Secondary Schools –By Ibrahim Michael Columba Tuah)
Communication Process.	<p>After completing this topic/theme, learners should be able to:</p> <ul style="list-style-type: none"> <li>Identify and explain the process of communication using a diagram.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the lesson with learners playing their roll on communication processes.</li> <li>Class discussion.</li> </ul>	<ul style="list-style-type: none"> <li>Allow learners to draw and explain a diagram of communication process in class and mark their works.</li> <li>Multiples choice questions.</li> </ul>	<p>Diagram/Chart showing communication process.</p> <p>Comprehensive commerce for senior secondary Schools-New Edition) By Johnson UgojiAnyaele ISBN 978-2799-55-6</p>
Differences between Book keeping and Accounting.	<p>After completing this topic/theme, learners should be able to:</p>	<ul style="list-style-type: none"> <li>The teacher should explain on</li> </ul>	<ul style="list-style-type: none"> <li>Short answers and questions</li> </ul>	- Text book

	<ul style="list-style-type: none"> <li>Explain the differences between Book keeping and Accounting.</li> </ul>	<p>the differences between Book keeping and Accounting.</p> <ul style="list-style-type: none"> <li>Class discussion.</li> </ul>	<p>for learners to be able to clearly state the difference between Book keeping and Accounting.</p>	<p>Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah.</p>
Reasons for keeping financial records (Book keeping)	<p>After completing this topic/theme, learners should be able to:</p> <ul style="list-style-type: none"> <li>Explain the reasons for keeping financial records.</li> </ul>	<ul style="list-style-type: none"> <li>The teacher should explain the reasons for keeping financial records.</li> </ul>	<ul style="list-style-type: none"> <li>Questioning on the importance of keeping financial records.</li> <li>Homework for further research on the reasons for keeping financial records.</li> </ul>	<p>Textbooks Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah</p>
Source of Finance for an Entrepreneur in Sierra Leone.	<p>After completing this topic/theme, learners should be able to:</p> <ul style="list-style-type: none"> <li>Explain the various sources of finance available to entrepreneurs in Sierra Leone, e.g. debt, finance, micro credit, equity, Finance Venture Capital.</li> <li>Identify the benefit and cost associated with the various sources of Finance in Sierra Leone.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the lesson with explanations on the sources of finance for entrepreneurs in Sierra Leone.</li> </ul>	<ul style="list-style-type: none"> <li>Short questions and answers.</li> <li>Homework for learners to identify some of these sources.</li> <li>Multiple choice questions.</li> </ul>	<p>Charts Textbook: Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah.</p>
Challenges and successes of Entrepreneurs in Sierra Leone.	<p>After completing this topic/theme, learners should be able to:</p> <ul style="list-style-type: none"> <li>Identify successful entrepreneurs in Sierra Leone and the reason for their success.</li> <li>Identify entrepreneurs who have failed and the reasons associated to their failure.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the lesson by allowing an open discussion on the challenges and successes of Entrepreneurs in Sierra Leone by learners.</li> <li>With an explanation by</li> </ul>	<ul style="list-style-type: none"> <li>Homework and presentation</li> <li>Learners engage in class discussion</li> <li>Assignment</li> </ul>	<p>-Text book Fundamentals of Management 6<sup>th</sup> Edition By Griffin ISBN-10:0-538-47875-6</p>

		the teacher, learners should try to identify entrepreneurs who have failed and succeeded, and give reasons for their failure and successes.		
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### BUSINESS STUDIES OUTLINE TEACHING SYLLABUS FOR JSS I BASIC EDUCATION – THIRD TERM

Suggested Topic/Theme/Units	Specific Learning Outcome	Recommended Teaching Style or Pedagogical	Assessment Methods	Suggested Learning Teaching Resource
Trade.	After completing this unit/theme, the learners should be able to: <ul style="list-style-type: none"> <li>• Understand what is trade and its divisions i.e. Home Trade and Foreign Trade.</li> <li>• Distinguish between Home trade and Foreign trade and their Divisions i.e. Whole Sale Trade, Retail Trade, Import Trade, and Export trade.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking learners to name some trading activities around their vicinities.</li> <li>• Ask learners to define Trade.</li> <li>• The teacher should explain trade and give it's distinction.</li> </ul>	<ul style="list-style-type: none"> <li>• Give short answered questions on the topic</li> <li>• Task the learners in groups for them to explain the production of any product as homework and present their findings</li> </ul>	Chart showing trading activities Textbook: (Redeemer series Business Methods for Junior Secondary School)By Ibrahim Michael Columba Tuah
Medium of Communication	After completing this topic/theme, learners should be able to: <ul style="list-style-type: none"> <li>• Identify the various medium of communication in Sierra Leone, their advantages and disadvantages, e.g. Letter, telephone etc.</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher should explain what medium of communication is.</li> <li>• Allow learners to give examples of medium of communication with an attempt to give the merits and demerits.</li> <li>• The teacher should conclude the lesson by explaining the advantages and disadvantages of some medium of communication</li> </ul>	<ul style="list-style-type: none"> <li>• Multiple choice questions.</li> <li>• Short questions and answers.</li> <li>• Assignment.</li> </ul>	Diagram and Chart that is showing the mediums of communication.  Textbook: (Redeemer Series Business Method for Junior Secondary Schools)By Ibrahim Michael Columba Tuah.
Introduction to Computer	After completing this topic/theme, learners should be able to:	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking learners of their</li> </ul>	<ul style="list-style-type: none"> <li>• Multiples choice question.</li> </ul>	-Diagram and pictures in -Computer.

	<ul style="list-style-type: none"> <li>Know the meaning and definition of a computer.</li> </ul>	<p>access to a computer.</p> <ul style="list-style-type: none"> <li>Allow learners to give definitions of a computer.</li> <li>The teacher should explain the meaning of a computer.</li> </ul>	<ul style="list-style-type: none"> <li>Short questions and answers.</li> </ul>	<p>Textbook: How computers work - Sixth Edition) By Ron White. ISBN-0-7897-2549-5</p>
Functions of a Computer.	<p>After completing this topic/theme, learners should be able to:</p> <ul style="list-style-type: none"> <li>Identify and explain the functions of a computer.</li> </ul>	<ul style="list-style-type: none"> <li>The teacher should explain the functions of a computer.</li> </ul>	<ul style="list-style-type: none"> <li>Short questions and answers.</li> <li>Multiple choice questions.</li> <li>Assignment: to find out more functions of the computer.</li> </ul>	<p>-Diagram and picture of a computer. Textbook (Computing Studies preliminary course. By G.S. Boyd. ISBN-0-6463-4584-4</p>
Double Entry Book Keeping.	<p>After completing the Topic/Theme, the Learners should be able to:</p> <ul style="list-style-type: none"> <li>Differentiate the types of ledger account and the types of Transaction Recorded in them. E.g. Personal Account, Impersonal account.</li> <li>Apply the principles of Double Entry Book keeping in the various ledger accounts.</li> <li>Balance off the various ledger account and interpret what the balances represent. i.e. whether it represent a Debtor, Creditor etc.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the lesson with explanation on double entry book keeping</li> <li>The teacher should demonstrate by solving problems on the chalk board.</li> <li>Application of principles in class together with the learners.</li> <li>Group work.</li> </ul>	<ul style="list-style-type: none"> <li>Give class work: to solve simple application problems.</li> <li>Homework for learners to solve more challenging questions.</li> </ul>	<p>Chart showing the various types of a ledger account and their relationship. Chart showing how a transaction is recorded. Chart showing the ruling of a ledger. Textbook: Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah</p>
Business Plan.	<p>After completing this topic/theme, learners should be able to:</p> <p>Explain what a business plan is and its function/importance.</p>	<p>Introduce the lesson by explaining the meaning of Business Plan.</p>	<p>Homework: learners should set up a business plan to be implemented. Multiple choice questions</p>	<p>Format of a business plan. Textbook:</p>

		Allow learners to set up business plans in groups and discuss in class. Explanation by teacher the importance/function of a business plan		
Business units in Sierra Leone. 1. Sole Proprietorship.	After completing this topic/theme, learners should be able to: <ul style="list-style-type: none"> <li>• Explain the meaning of a sole proprietorship.</li> <li>• Explain the ownership, formation and control of a sole proprietorship.</li> <li>• Identify the various sources of a sole trader.</li> <li>• Explain the advantages and disadvantages of a sole trader in Sierra Leone</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by allowing learners to identify businesses that are deemed to be operated by Sole Proprietors.</li> <li>• Teacher explains the meaning, ownership, formation and control of a Sole Proprietorship.</li> <li>• The teacher should explain the advantages and disadvantages.</li> </ul>	<ul style="list-style-type: none"> <li>• Multiple choice questions.</li> <li>• Short questions and answers.</li> <li>• Assignment: learners should identify the nature of Sole Proprietorship in relation to management and continuity.</li> </ul>	Textbook (Business Management for secondary and Tertiary students -2 <sup>nd</sup> Edition) By J.K. Turkson-2007 ISBN-9988-7608-2-5

## BUSINESS STUDIES OUTLINE TEACHING SYLLABUS FOR JSS II BASIC EDUCATION – FIRST TERM

Suggested Topic/Theme/Units	Specific Learning Outcome	Recommended Teaching Style or Pedagogical	Assessment Methods	Suggested Learning Teaching Resource
Business Stakeholders.	After completing this unit, learners should be able to: <ul style="list-style-type: none"> <li>• Explain who are stakeholders.</li> <li>• Categorize stakeholders into internal and external stakeholders.</li> <li>• List and explain the various stakeholders and their functions.</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher introduce the topic and highlight the different types of stakeholders.</li> <li>• Use a chart to draw the different categories of stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>• Multiple choice questions.</li> <li>• True/false statement</li> <li>• Conduct a quiz to assess their understanding.</li> </ul>	Textbook: Business Management for Senior Secondary Schools. Questions and Answers. (WASSCE Edition)
Agent/Factors of Production.	After completing this unit, learners should be able to: <ul style="list-style-type: none"> <li>• Explain the factors of production.</li> <li>• Identify the various factors of production, their meaning, characteristics/feature and functions.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking the learners to name the factors of production.</li> <li>• Ask learners to show how important these factors are in the production of goods and services</li> </ul>	<ul style="list-style-type: none"> <li>• Multiple choice questions.</li> <li>• Essay questions.</li> <li>• Group work.</li> </ul>	Textbook(Comprehensive commerce for senior schools)New Edition By Johnson UgojiAnyaele ISBN-978-2799-55-6  Redeemer series: Business Studies for Junior Secondary Schools By Ibrahim Michael Columba Tuah.
Functions/duties of an Office worker.	After completing this unit, learners should be able to: <ul style="list-style-type: none"> <li>• Explain the main functions performed by the office worker.</li> <li>• Receptionist, Secretary, Messenger, and Manager.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the topic by naming some functions of an office worker.</li> <li>• Cite examples on the code of conduct for teachers.</li> </ul>	<ul style="list-style-type: none"> <li>• Assignment: to research on more functions of an office worker.</li> <li>• Short questions and answers.</li> <li>• Multiple Choice questions.</li> <li>• Essay Questions.</li> </ul>	-Text book: (Redeemer series Business Studies for Junior Secondary Schools. By Ibrahim Michael Columba Tuah -Internet

Channel of Communication.	After completing this unit, learners should be able to: <ul style="list-style-type: none"> <li>Differentiate between formal and informal channels of communication with examples.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the topic and differentiate the channels of communication.</li> <li>Give examples of formal and informal communication.</li> </ul>	<ul style="list-style-type: none"> <li>Multiple choice questions and testing, whether they grasp the context or not.</li> <li>Short questions and answers.</li> <li>Take home assignment.</li> </ul>	Chart/diagram showing the different channel of communication. Textbook: Comprehensive commerce for senior secondary Schools-New Edition. By Johnson UgojiAnyaele.
Principal books of Account: - Cash Book.	After completing this unit, learners should be able to: <ul style="list-style-type: none"> <li>Explain what credit and cash transactions are and where they should be recorded.</li> <li>Differentiate between the two columns and three column cash book.</li> <li>Draw the layout of the two and three column cash book.</li> <li>Record transaction appropriately in the two and three column cash book.</li> <li>Balance of the two and three column cash book and Interpret the various businesses.</li> </ul>	<ul style="list-style-type: none"> <li>The teacher should introduce the topic and explain the different types of cash book.</li> <li>Solve multiple examples on the chalk board</li> <li>Application of principles together with the learners</li> </ul>	<ul style="list-style-type: none"> <li>Class exercises for learners to practice in class</li> <li>Homework for better practice at home to be marked by teacher</li> </ul>	Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah Documents of financial transactions eg. Paying slip, cheque counter foil and specimens of other documents
The Ledger	After completing this unit, learners should be able to: <ul style="list-style-type: none"> <li>Explain what a Ledger is, and how transactions are recorded in the ledger</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the lesson by showing charts of various ledger accounts and their relationship.</li> <li>The teacher should explain how transactions are recorded in the ledger.</li> </ul>	<ul style="list-style-type: none"> <li>Class work on how to record transactions in the ledger.</li> <li>Learners should demonstrate the recording of transactions on the blackboard.</li> <li>Homework for further practice</li> </ul>	Chart showing how a transaction is recorded Chart showing the ruling of a ledger Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah
Business Units in Sierra Leone - Continued 2. Partnership	After completing this unit, learners should be able to: <ul style="list-style-type: none"> <li>Understand the meaning and forms of partnership and their characteristics.</li> </ul>	<ul style="list-style-type: none"> <li>The teacher should introduce and explain the topic to the learners.</li> </ul>	<ul style="list-style-type: none"> <li>Multiple choice questions</li> <li>Short questions and answers.</li> <li>Assignment.</li> </ul>	Text book: (Comprehensive Commerce for senior secondary schools- New

	<ul style="list-style-type: none"> <li>• Explain the formation, ownership, and control of a partnership.</li> <li>• Identify the various types of partnership and their liabilities.</li> <li>• Understand what a partnership deed is and what it Entailed.</li> <li>• Factors that can lead to the discussion of a partnership.</li> <li>• Explain the advantages and disadvantages of a Partnership.</li> <li>• Disadvantages between sole trader and partnership</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher should dictate the notes to the learners.</li> </ul>	<ul style="list-style-type: none"> <li>• Essay questions.</li> </ul>	Edition. By Johnson UgojiAnyaele ISBN-978-2799-55-6
Co-operative Society	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>• Understanding what are co-operative society and their characteristics or features.</li> <li>• Explain the functions of co-operative society in Sierra Leone.</li> <li>• Identify the types of co-operative society in Sierra Leone.</li> <li>• Explain the advantages and disadvantages of co-operative societies.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the topic and ask the learners what they understand about co-operative society.</li> <li>• Interact with them to identify some of the co-operative societies in Sierra Leone.</li> <li>• Ask them to research on the advantages and disadvantages of a co-operative society.</li> </ul>	<ul style="list-style-type: none"> <li>• Multiple choice questions.</li> <li>• Short answer questions</li> <li>• True/False questions</li> <li>• Assignment</li> <li>• Essay questions.</li> </ul>	Text book (Comprehensive commerce for senior secondary schools New Edition. By Johnson Ugoji Anyaele ISBN-978-2799-55-6

### BUSINESS STUDIES OUTLINE TEACHING SYLLABUS FOR JSS II BASIC EDUCATION – SECOND TERM

Suggested Topic/Theme/Units	Specific Learning Outcome	Recommended Teaching Style or Pedagogical	Assessment Methods	Suggested Learning Teaching Resource
Advantages and disadvantages of Home Trade and Foreign Trade	After completing this unit/theme, the learners should be able to:	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking</li> </ul>	<ul style="list-style-type: none"> <li>• Essay questions that requires short answers</li> </ul>	Text book (Comprehensive Commerce for senior

	<ul style="list-style-type: none"> <li>Explain the merit and demerit of home trade and foreign trade in Sierra Leone.</li> </ul>	<p>the following question:</p> <ul style="list-style-type: none"> <li>What is home trade?</li> <li>What is foreign trade?</li> <li>The teacher should explain the differences between home trade and foreign trade with examples.</li> </ul>	<ul style="list-style-type: none"> <li>Multiple choice questions.</li> <li>Class work to be marked by the teacher.</li> </ul>	<p>schools) – New edition. By Johnson Ugoji Anyaele ISBN 978-2799-55-6</p>
Forms of Communication	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>Identify the various forms of communication and how they operate e.g. Vertical, Horizontal and Diagonal.</li> </ul>	<ul style="list-style-type: none"> <li>Highlight the different forms of communication and tap their knowledge on them.</li> <li>Give examples of each in the form of a diagram.</li> </ul>	<ul style="list-style-type: none"> <li>Multiple Choice questions.</li> <li>Short question and answers.</li> </ul>	<p>Text book-(Redeemer series- Business Studies for junior secondary schools-By Ibrahim Michael Columba Tuah)</p> <p>Diagram and Chart.</p>
Types of Computers	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>Describe the types of computers and where they can be found on use i.e. personal, main frame, super computer.</li> </ul>	<ul style="list-style-type: none"> <li>The teacher should introduce the lesson and ask the learners:</li> <li>What is a computer? describe a computer.</li> <li>Display a computer, if it is available for them to see.</li> </ul>	<ul style="list-style-type: none"> <li>Assignment to draw a computer and label its parts.</li> <li>Short questions and answers, based on what you have done in that lesson.</li> </ul>	<p>Text book (Computing Studies Preliminary Course By G.S Boyd ISBN -0-6463-4584-4</p>
Trial Balance	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>Explain the meaning and functions of a trial balance.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the topic and write the key</li> </ul>	<ul style="list-style-type: none"> <li>Teacher give class work and mark them.</li> </ul>	<p>Redeemer Series: Financial Accounting for Junior Secondary Schools. By:</p>

	<ul style="list-style-type: none"> <li>• Draw the layout of a trial balance from the list of ledger balances.</li> <li>• Identify and explain the errors affecting the trial balance.</li> </ul>	<p>transactions in the trial balance.</p> <ul style="list-style-type: none"> <li>• Solve some practical examples on the board with the learners</li> </ul>	<ul style="list-style-type: none"> <li>• Give assignment to submit them in the next class.</li> <li>• Divide them into groups and give them exercise</li> </ul>	Ibrahim Michael Columba Tuah
Subsidiary books or books of Original Prime Entry.	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>• Explain what subsidiary books are.</li> <li>• Differentiate between principal books of account and books of original entry.</li> <li>• Outline the reasons why the cash book is both the book of double entry ledger and a book of original entry.</li> </ul>	<ul style="list-style-type: none"> <li>• List and explain the subsidiary books of accounts.eg, the petty cash book, journal, sales and purchase day books etc.</li> <li>• Solve practical examples with learners on the board.</li> <li>• Class discussion on the reasons, importance and the debit and credit entries in the cash book.</li> </ul>	<ul style="list-style-type: none"> <li>• Class work for individual assessment.</li> <li>• Assignment and presentation.</li> <li>• Administer multiple choice questions and answers.</li> </ul>	Specimen: Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah
Business Plan	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>• Identify and explain the various sections of a business Plan.</li> <li>• Outline the main section of a business plan.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the topic by asking the learners what they understand with a business plan.</li> <li>• Prepare a template of a business plan.</li> <li>• Divide learners in to small groups and guide them on how to</li> </ul>	<ul style="list-style-type: none"> <li>• Group assignment and presentation.</li> <li>• Short questions and answers.</li> <li>• Essay questions.</li> </ul>	Business Management made Simple for Senior High Schools in West Africa – 5 <sup>th</sup> Edition By: Franklin Atogiyire (Fonky) ISBN: 9988-0-774-4  Fundamentals of Management 6 <sup>th</sup> Edition. By: Griffin ISBN: 10-0-538-47875-6

		prepare a business plan.		
Marketing and Pricing	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>• Explain what is marketing and its objectives.</li> <li>• Explain what is pricing.</li> </ul>	<ul style="list-style-type: none"> <li>• Ask them the meaning of marketing followed with an explanation.</li> <li>• Discuss with them to tap their knowledge</li> </ul>	<ul style="list-style-type: none"> <li>• Assignment and presentation in class</li> <li>• Multiple choice questions.</li> </ul>	(Comprehensive Commerce for senior schools) – New Edition. By Johnson UgojiAnyaele ISBN 978-2799-55-6
Distribution	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>• Explain distribution and states its importance.</li> </ul>	<ul style="list-style-type: none"> <li>• Explain the concept of distribution and dictate notes to learners</li> </ul>	<ul style="list-style-type: none"> <li>• Asking questions to learners, based on the lesson taught.</li> <li>• Assignment should be based on the specific learning outcome.</li> </ul>	Comprehensive Commerce for senior schools) – New Edition. By Johnson UgojiAnyaele ISBN 978-2799-55-6

## BUSINESS STUDIES OUTLINE TEACHING SYLLABUS FOR JSS II BASIC EDUCATION – THIRD TERM

Suggested Topic/Theme/Units	Specific Learning Outcome	Recommended Teaching Style or Pedagogical	Assessment Methods	Suggested Learning Teaching Resource
Aids to Trade	After completing this unit, learners should be able to: Explain the meaning and functions of the following Ancillary Services or aids to Trade. a. Insurance b. Banking c. Transport and communication d. Warehousing etc.	<ul style="list-style-type: none"> <li>The teacher should write the words of AIDS and TRADE on the board and ask the learners to explain them.</li> <li>The teacher should connect the two words and explain them in relation to the topic.</li> </ul>	<ul style="list-style-type: none"> <li>Ask them to draw the diagram on Aids to Trade.</li> <li>Ask them multiple choice questions.</li> <li>Group discussions.</li> </ul>	Text book: (Comprehensive Commerce for senior schools) – New Edition. By Johnson UgojiAnyaele ISBN 978-2799-55-6 REDEEMER FOR BUSINESS STUDIES BY IBRAHIM MICHAEL COLUMBA TUAH
Merit and Demerit of a Computer.	After completing this unit, learners should be able to: <ul style="list-style-type: none"> <li>Explain the advantages of using a computer e.g. storage neatness and accuracy etc.</li> <li>Explain the Disadvantages of using a computer e.g Cost, Power, Supply, Virus etc.</li> </ul>	<ul style="list-style-type: none"> <li>The notes should be given with an explanation on the advantages and the disadvantages of a computer.</li> </ul>	<ul style="list-style-type: none"> <li>Multiple choice questions.</li> <li>Short questions and answers.</li> </ul>	-Text book (How computers work –sixth Edition] BY Ron White ISBN -0-7897-2549-5
Component of a computer.	After completing this unit, learners should be able to: <ul style="list-style-type: none"> <li>Differentiate between computer hardware and Software.</li> </ul>	<ul style="list-style-type: none"> <li>The teacher should draw the learner’s memory on the previous assignment in which they drew the computer and label its parts.</li> <li>Explain the differences between computer hardware and software.</li> </ul>	<ul style="list-style-type: none"> <li>Multiple choice questions</li> <li>Short questions and answers.</li> </ul>	Text books: How computers Work sixth edition. By G.S Boyd. ISBN-0-6463-4584-4 Computer laboratory
Subsidiary books: Petty Cash Book.	After completing this unit, learners should be able to: <ul style="list-style-type: none"> <li>What a petty cash book is and its functions.</li> <li>Draw up layout of a petty cash book.</li> </ul>	<ul style="list-style-type: none"> <li>The teacher should reintroduce the topic by connecting the previous topic to</li> </ul>	<ul style="list-style-type: none"> <li>Individual/Group work for assessment.</li> </ul>	Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah

	<ul style="list-style-type: none"> <li>Identify transactions that should be recorded in the petty cash book.</li> <li>Draw up a petty cash book from a list of transactions.</li> <li>Balance the petty cash book, and interpret the balances.</li> <li>Explain the following impress, Float, reimbursement.</li> <li>Explain the ledger column in the petty cash book and what is recorded in it.</li> </ul>	<p>the latter on the subsidiary books.</p> <ul style="list-style-type: none"> <li>The teacher should solve problems with the learners, in class, so that they'll see how transactions are entered.</li> </ul>	<ul style="list-style-type: none"> <li>Assignment is based on the topic.</li> <li>Conduct class test for learners.</li> </ul>	
Journal Proper	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>Explain what the journal proper is and its uses.</li> <li>Differentiate between the journal proper and either subsidiary books i.e. the purchases, sales journal etc.</li> <li>Apply the principles of recording transactions in the journal proper.</li> </ul>	<ul style="list-style-type: none"> <li>Teacher connect the previous lesson to the latter on the subsidiary books.</li> <li>The teacher should solve exercises on how to record transactions in the journal with the learners on the board.</li> <li>Class discussion between the Teacher and learners on the topic matter.</li> </ul>	<ul style="list-style-type: none"> <li>Class participation.</li> <li>Assignment and presentation.</li> <li>True/False statements.</li> </ul>	<p>Specimen: Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah</p>
Business Ethics and social responsibilities.	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>Explain what ethics of social responsibilities and Development action plan is.</li> <li>Explain the effect of business activities in their Environment, (Sierra Leone) e.g. pollution, deforestation, and degradation etc.</li> <li>Discuss the responsibilities of the communities to Business organization.</li> </ul>	<ul style="list-style-type: none"> <li>Explain the roll of businesses in communities</li> <li>Ask learners to identify the challenges they are facing in their different communities.</li> <li>Brainstorm with the learners the role of business to the community and also</li> </ul>	<ul style="list-style-type: none"> <li>Multiple choice questions.</li> <li>Essay questions with short answers</li> <li>Grading learners on group work activities.</li> </ul>	<p>Pictures Videos</p>

		the community to the business.		
Legal Issues Relating to Emerging Ventures (Entrepreneurship) in Sierra Leone.	<p>After completing this unit, learners should be able to:</p> <ul style="list-style-type: none"> <li>• Understand patent right copy, copy right, trade mark, franchise.</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher should introduce the topic by asking the following questions:</li> <li>• What do you understand by copy right, patent right, and trade right? Etc.</li> <li>• Explain clearly to the learners, the legal rights a person or a business benefits from those issues</li> <li>• Give examples of business institutions that benefitted/suffered from this rights</li> </ul>	<ul style="list-style-type: none"> <li>• Oral questions to name locally made products in Sierra Leone.</li> <li>• Homework based on the learning outcome.</li> <li>• Short questions and answers.</li> </ul>	Internet Research on the legal issues on patent, copy rights in Sierra Leone.

### BUSINESS STUDIES OUTLINE TEACHING SYLLABUS FOR JSS III BASIC EDUCATION – FIRST TERM

Suggested Topic/Theme/Units	Specific Learning Outcome	Recommended Teaching Style or Pedagogical	Assessment Methods	Suggested Learning Teaching Resource
Document Used in Home Trade.	After completing this topic, the learners should be able to: <ul style="list-style-type: none"> <li>• Identify the various document used in home trade, their uses, features and how to prepare them. i.e. Letter of enquiry, Quotation, Order, invoice catalogue, price list, debit and credit note, advice note, delivery note, and consignment note.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking learners the meaning of Home trade and foreign trade.</li> <li>• Allow them to brainstorm and bring out names of documents used in home trade.</li> <li>• The teacher should explain the various documents used in home trade, stating clearly there features and how to prepare them.</li> </ul>	<ul style="list-style-type: none"> <li>• Ask learners to identify documents used in home trade amidst other documents</li> <li>• Multiple choice questions.</li> <li>• Short question and answer.</li> <li>• Assignment for learners to write short notes on any three documents and do a class presentation.</li> </ul>	Specimen Format Textbook: Comprehensive commerce for senior secondary Schools-New Edition. By Johnson UgojiAnyaele
Factors influencing business in Sierra Leone.	After completing this topic, the learners should be able to: <ul style="list-style-type: none"> <li>• Identify the various factors influencing business and how and how they're operated in Sierra Leone; example: - Government, economy, competitors, consumers and Technology.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking the learners to name some of the factors that affect or influence businesses in Sierra Leone.</li> <li>• The teacher should explain from the ideas</li> </ul>	<ul style="list-style-type: none"> <li>• Group work and presentation.</li> </ul>	Textbook: (Comprehensive Commerce for Senior Secondary Schools] – New Edition by Johnson UgojiAnyaele ISBN 978-2799-55-6

		<p>put forward by the pupils.</p> <ul style="list-style-type: none"> <li>• Class discussion.</li> </ul>		
Barriers to Effective Communication.	<p>After completing this topic/theme the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Identify and explain the barriers to effective communication.</li> <li>• Explain the one way and two ways communication process.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by allowing the learners to give barriers to effective communication.</li> <li>• The teacher should build his/her explanation upon learners' responses.</li> <li>• The teacher should explain the differences between one way and two way communication process.</li> </ul>	<ul style="list-style-type: none"> <li>• Ask simple questions on factors that impede communication.</li> <li>• Give assignment for learners to find out if there are more barriers to communication other than those discuss in class.</li> </ul>	<p>Diagram showing barriers to effective communication Textbook: Business Management for secondary and tertiary students -2<sup>nd</sup> Edition BY J.K. Turkson-2007 ISBN -9988-7608-2-5</p>
Computer Hardware.	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Identify input and output devices and their functions.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking learners if they have ever had an encounter with a computer.</li> <li>• Ask learners to tell you devices that they interfaced with.</li> <li>• The teacher should explain the input and output devices, stating their functions.</li> </ul>	<ul style="list-style-type: none"> <li>• Class work for learners to draw any input or output device and identify it.</li> <li>• Short questions and answers on the functions of these devices.</li> </ul>	<p>Provision of a computer where available Pictures/charts showing the various input and output devices Textbook: How computer work –sixth Edition By Ron White. ISBN- 0-7879-2549-5</p>

<p>Source documents used in commercial transactions,</p>	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>Identify documents used in commercial transactions and their uses.</li> <li>Use information that are found in source document to post into the various books of account e.g. cheque paid in slip etc.</li> </ul>	<ul style="list-style-type: none"> <li>Class discussion on source documents used in commercial transactions.</li> <li>Explanation by teacher to reinforce the discussion.</li> </ul>	<ul style="list-style-type: none"> <li>Short question and answer on documents used in commercial transaction.</li> <li>Assignment for learners to list down the documents.</li> </ul>	<p>Specimen of documents. Textbook: Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah</p>
<p>Day Books: Sales day book Purchase day book Purchase return book and Sales return book.</p>	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>Identify and explain the uses of the four (4) day books i.e. purchase, day book, sales day book, return inward book, and return outward book.</li> <li>Identify transactions that are to be recorded in the respective day books or journal.</li> <li>Interpret the balances on the various day books.</li> <li>Apply the book keeping principle in recording transactions in the day books or journals.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the lesson by explaining the uses of the day books.</li> <li>The teacher should demonstrate on how to do the necessary postings on the day books.</li> <li>The teacher should explain how to arrive at the balance and how to apply the book keeping principle to record transactions in the day books or journal.</li> <li>Problem Solving; learners should be involved.</li> <li>Give class work to learners.</li> </ul>	<ul style="list-style-type: none"> <li>Practical questions for simple application of concept.</li> <li>Short questions and answers.</li> <li>Assignment</li> </ul>	<p>Specimen of day books. Practiced Questions. Textbook: Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah</p>

<p>Forms of Business Unit Continued</p> <p>3. Limited Liability Company.</p>	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Define what a limited liability company is.</li> <li>• Distinguish the categories of Liability companies i.e. Private and Public Liability Companies.</li> <li>• Explain how a company is found and the major documents of a company. I.e. Memorandum of Association -Articles of Association -Prospector -Certificate of incorporation</li> <li>• Classify the ownership structure of a company i.e. Types of shareholders and types of shares.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by explaining to learners the meaning of limited liability company and its categories.</li> <li>• Explain how these companies are formed and the documents required for their formation.</li> <li>• The teacher should explain the ownership structure of a company.</li> </ul>	<ul style="list-style-type: none"> <li>• Multiple choice questions.</li> <li>• Assignment.</li> <li>• Short questions and answers.</li> </ul>	<p>Textbook Comprehensive commerce for senior secondary schools By Johnson UgojiAnyaele ISBN-978-2799-55-6</p>
<p>4. Public Corporations.</p>	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Explain what are public corporations, how they are formed, their ownership and control.</li> <li>• Discuss the types of public corporation (State owned and Local Government and how they are financed).</li> <li>• Explain the rationale for the formation of public Corporation.</li> <li>• Highlight the advantages and disadvantages of Limited Liability Companies.</li> <li>• Distinguish between Public Corporation and other forms of business organizations.</li> <li>• Explain the merit and demerit of public corporation in Sierra Leone.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by explaining the meaning and types of public corporation.</li> <li>• Ask learners to name some of the public corporations within Sierra Leone.</li> <li>• The teacher should explain the rationale for their establishment, stating the merits and demerits with</li> </ul>	<ul style="list-style-type: none"> <li>• Assignment.</li> <li>• Short questions and answers.</li> </ul>	<p>Textbook Comprehensive commerce for senior secondary schools By Johnson UgojiAnyaele ISBN-978-2799-55-6</p>

		a clear distinction between public corporation and other forms of business.		
Why Entrepreneur Fail or Succeed in Sierra Leone.	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Discuss why Entrepreneur do fail or become Successful in Sierra Leone.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking learners to identify businesses that have succeeded and failed within their communities.</li> <li>• Ask learners to give out some reasons why some businesses do succeed whilst others fail.</li> <li>• Conclude the lesson by building up on what the learners give and reinforce with clear explanation</li> </ul>	<ul style="list-style-type: none"> <li>• Group work to find out the names of businesses that have succeeded and failed.</li> <li>• Ask questions that allow learners to state whether the question is True/False.</li> </ul>	Research on internet.

## BUSINESS STUDIES OUTLINE TEACHING SYLLABUS FOR JSS III BASIC EDUCATION – SECOND TERM

Suggested Topic/Theme/Units	Specific Learning Outcome	Recommended Teaching Style or Pedagogical	Assessment Methods	Suggested Learning Teaching Resource
Financial Institution	After completing this topic, the learners should be able to: <ul style="list-style-type: none"> <li>• Identify and distinguish between financial institution and other institutions.</li> <li>• Explain the functions and characteristics of the Central Bank, Commercial Bank, Insurance Company and other financial Institution.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by explaining what a Financial Institution is.</li> <li>• Pupils should identify various institutions they know.</li> <li>• Guide pupils to categorize the various institutions to financial and non-financial.</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher should ask short answered questions like names of financial institutions within their locality and what they do.</li> <li>• Give homework for learners to find out the various financial institutions they know.</li> <li>• Learners should do presentation on their findings.</li> </ul>	--Text book: REDEEMER FOR BUSINESS STUDIES BY IBRAHIM MICHAEL COLUMBA TUAH
Computer Software	After completing this topic, the learners should be able to: <ul style="list-style-type: none"> <li>• Identify and explain the types of software i.e Application Software, Utility Software and their functions.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking learners if they have seen a computer at work and to tell you what they observed.</li> <li>• The teacher should explain the use of software and its types</li> </ul>	<ul style="list-style-type: none"> <li>• Assignment for learners to research on the functions of software application</li> <li>• Short questions and answers on software application.</li> </ul>	Text book: How Computers Work By Ron White – 6 <sup>th</sup> Edition ISBN: 0-7897-2549-5 -Computer Laboratory
Frequently Use Computer Language or terms.	After completing this topic, the learners should be able to: <ul style="list-style-type: none"> <li>• Define and explain the following terms:</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking learners to explain on any of the computer terms.</li> </ul>	Multiple Choice questions. Short questions and answers.	Blackboard illustration. Picture/Chart showing some of these items.

	<ul style="list-style-type: none"> <li>• Hard Disk, Computer Virus, Flash Drive, Memory, Storage, RAM, ROM, Website, Email Log-On Etc.</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher should give a detailed explanation of the terms frequently used in computer</li> </ul>		<p>Actual Items to be displayed for learners to see.</p> <p>Textbook: How Computers Work By Ron White – 6<sup>th</sup> Edition ISBN: 0-7897-2549-5</p>
<p>Final Account of a Sole Proprietor.</p> <p>i. Trading Account</p>	<p>After completing this topic/theme, learners should be able to:</p> <ul style="list-style-type: none"> <li>• Explain the purpose of drawing up a trading account.</li> <li>• Apply basic accounting principle to calculate cost of goods available for sale and gross profit.</li> <li>• Apply basic Accounting principles to draw up the trading account of the sole proprietor.</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher should discuss the purpose of drawing up a trading account.</li> <li>• The teacher should practically demonstrate basic accounting principles to calculate cost of goods for sale and gross profit.</li> <li>• Application of basic accounting principles to draw up trading account of the sole proprietor.</li> </ul>	<p>Practical questions for simple application of concept.</p> <p>Short questions and answers.</p> <p>Assignment.</p>	<p>Specimen/format.</p> <p>Practiced Questions.</p> <p>Textbook: Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah TER-ROR SERIES: Financial Accounting for Senior High Schools and Tertiary Institutions in West Africa – 3<sup>rd</sup> Edition. By: Eric-Oduro ISBN: -9988-0-1330-2</p>
<p>ii. Profit and Loss Account</p>	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Explain the purpose of preparing the profit and loss account.</li> <li>• Apply basic accounting techniques to calculate rules and bills, and net profit etc.</li> <li>• Apply basic accounting technique to draw up the profit and loss account.</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher should introduce the lesson by explaining the purpose of preparing the profit and loss account.</li> <li>• Application of basic accounting techniques to calculate net profit.</li> <li>• Application of accounting to draw up the profit and loss account.</li> </ul>	<ul style="list-style-type: none"> <li>• Practical questions for simple application of concept.</li> <li>• Short questions and answers.</li> <li>• Assignment.</li> </ul>	<p>Specimen/Format</p> <p>Practice Questions</p> <p>Textbook: Redeemer Series: Financial Accounting for Junior Secondary Schools. By: Ibrahim Michael Columba Tuah TER-ROR SERIES: Financial Accounting for Senior High Schools and Tertiary Institutions in West Africa – 3<sup>rd</sup> Edition. By: Eric-Oduro ISBN: -9988-0-1330-2</p>

Pricing Strategies	<p>After completing this topic, the learners should be able to:          Explain the following pricing strategies and their uses:</p> <ul style="list-style-type: none"> <li>- Scheme</li> <li>- Penetration</li> <li>- Cost plus</li> <li>- Discounting pricing</li> <li>- Computative</li> </ul> <p>Explain the factors that influences the pricing decision</p>	<ul style="list-style-type: none"> <li>• Introduce the lesson by explain the various pricing strategies to the pupils.</li> <li>• The teacher should explain the factors that influence pricing decision after asking learners to give their views on same.</li> </ul>	<ul style="list-style-type: none"> <li>• Multiple choice questions to learners on the pricing strategies concept.</li> <li>• Assignment for further research by learners on pricing strategies and factors that influence pricing decision.</li> </ul>	<p>Textbook:          Business Management for secondary and tertiary students -2<sup>nd</sup> Edition          BY J.K. Turkson-2007          ISBN -9988-7608-2-5</p>
Marketing Mix (7ps)	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Explain what marketing mix is.</li> <li>• List and discuss the importance/function of the 7 Ps to the Entrepreneur: Product, Price, Place, Promotion, People, Process and Physical Evidence.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by explaining meaning of marketing mix and its importance of the 7Ps to the business.</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher ask questions to learners to explain the marketing mix concept</li> </ul>	<p>Textbook          Business Management for secondary and tertiary students -2<sup>nd</sup> Edition          BY J.K. Turkson-2007          ISBN -9988-7608-2-5</p>
Product Life Cycle.	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Classify the stages of a product life cycle and explain their importance to the business.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking learners to list some products within their localities.</li> <li>• The teacher should also ask the learners to list some of the products they used to know that are no longer in existence.</li> <li>• The teacher should explain the concept of product life cycle highlighting its importance to the business.</li> </ul>	<ul style="list-style-type: none"> <li>• Class work in groups to list products that are available and those that used to exist.</li> <li>• Learners do class presentation based on their findings</li> <li>• Home work: to find out about more product that are not listed in class</li> </ul>	<p>Chart showing some products.          Diagram showing the stages of a product's life.          Textbook:          Business Management for secondary and tertiary students -2<sup>nd</sup> Edition          BY J.K. Turkson-2007          ISBN -9988-7608-2-5</p>

### BUSINESS STUDIES OUTLINE TEACHING SYLLABUS FOR JSS III BASIC EDUCATION – THIRD TERM

Suggested Topic/Theme/Units	Specific Learning Outcome	Recommended Teaching Style or Pedagogical	Assessment Methods	Suggested Learning Teaching Resource
Money	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>Give the meaning of money and barter system.</li> <li>Explain the qualities, functions and types of Money.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce the lesson by explaining to learners briefly the concept of barter.</li> <li>Ask learners to tell the class what is money and what it does</li> <li>Tell pupils to classify money by types.</li> <li>The teacher should summarize the lesson by highlighting the qualities, functions of money.</li> </ul>	<ul style="list-style-type: none"> <li>Ask pupils to research on the origin of money and trade by barter.</li> <li>Ask pupils to tell you what money can do, and observe them to give their views.</li> </ul>	<p>Specimen of money. Chart/Pictures showing various denomination of money and barter system. Textbook: REDEEMER FOR BUSINESS STUDIES BY IBRAHIM MICHAEL COLUMBA TUAH</p>
Department and their functions.	<p>After completing the topic theme, learners should be able to:</p> <ul style="list-style-type: none"> <li>Identify the various departments in a business organization and explain their functions.</li> <li>Example: Human Resource, production, sales, purchasing, Finance, Transport, Administration, Research and development.</li> </ul>	<ul style="list-style-type: none"> <li>The teacher should explain what a department is in a business organization.</li> <li>The teacher should explain the function of each of these departments</li> </ul>	Field trips to any local business organization and observe learners identify the various departments based on their functions.	<p>Chart/Pictures of a business organization and its department. Textbook: REDEEMER FOR BUSINESS STUDIES BY IBRAHIM MICHAEL COLUMBA TUAH</p>
Organisational Structure	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>Explain what an organizational structure is.</li> <li>Identify and draw the organogram of the organizational structure.</li> <li>Analyze the advantages and disadvantages of the types of organizational structure i.e. <ul style="list-style-type: none"> <li><i>Line organization</i></li> <li><i>Line and staff organization</i></li> <li><i>Functional</i></li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Introduce the lesson by explaining the organizational structure of a business.</li> <li>The teacher should explain the advantages and disadvantages of each of these structures.</li> </ul>	<ul style="list-style-type: none"> <li>Assignment for learners to draw up an organogram of any business organization</li> <li>Short questions and answers.</li> <li>Learners are to do a class Presentation.</li> <li>Field trip to any local business for learners to</li> </ul>	<p>Chart/picture showing samples of organizational structures. Textbook: Comprehensive commerce for senior secondary schools. By Johnson UgojiAnyaele ISBN-978-2799-55-6 Practical encounter with business organizations.</p>

			identify the organizational structure of that organization.	
iii. Balance Sheet of a Sole Proprietor	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• State the purpose of the balance sheet.</li> <li>• Apply basic accounting principle to calculate the capital, Total asset, current asset, fixed asset, long term liability and current liability. Income expenses and capital.</li> <li>• Explain the differences and purposes of fixed and current asset, Long term and current liabilities and total capital and working capital.</li> <li>• Apply basic account principle to draw up the balance sheet.</li> <li>• Apply basic accounting principle to prepare a comprehensive final account. (Trading Profit and Loss Account and a balanced Sheet)</li> <li>• From a list of balances of a sole proprietor.</li> <li>• Apply the basic book keeping and accounting principle and techniques in daily or real life situation.</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher should explain the purpose of the balance sheet.</li> <li>• Practical application to perform basic accounting principles.</li> <li>• The teacher should explain the differences and purposes of fixed and current asset</li> <li>• The teacher should use basic principles to draw up the balance sheet and prepare the final account of a sole proprietor.</li> <li>• Demonstrate a practical illustration of techniques and principle in a real life situation.</li> </ul>	<ul style="list-style-type: none"> <li>• Practical questions for simple application of concept.</li> <li>• Short questions and answers.</li> <li>• Class work for learners to practice.</li> <li>• Assignment for learners to goodly grasp the concept.</li> </ul>	<p>Specimen TER-ROR SERIES: Financial Accounting for Senior High Schools and Tertiary Institutions in West Africa – 3<sup>rd</sup> Edition. By: Eric-Oduro ISBN: -9988-0-1330-2</p>
Sources of Finance	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Identify the various sources of finance, and explain their uses and characteristics i.e. Short term, medium term, long term and micro finance.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking the learners to state the sources of finance for businesses.</li> <li>• The teacher should explain the various categories of the finances (short term, medium term and long term etc.)</li> </ul>	<ul style="list-style-type: none"> <li>• Ask questions and allow learners to give short answers on sources of finance.</li> <li>• Group learners and task them to explain the use of these finances.</li> </ul>	<p>Textbook: REDEEMER FOR BUSINESS STUDIES BY IBRAHIM MICHAEL COLUMBA TUAH</p>

Promotion and Advertisement	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Discuss the meaning, objectives and importance of promotion to the Entrepreneur.</li> <li>• Outline the various forms of promotion e.g. <ol style="list-style-type: none"> <li>1. Personal selling.</li> <li>2. Trade Fair.</li> </ol> </li> <li>• Explain what is advertising and the types of advertising i.e. Information of persuasive and competitive advertising.</li> <li>• Outline the medium of advertising in Sierra Leone e.g. Television (TV) Radio etc.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by explaining the term promotion.</li> <li>• Ask pupils based on your explanation to state businesses that are engaged in promotion activities.</li> <li>• The teacher should explain what advertisement is and ask learners to identify various platforms businesses use for advertisement.</li> </ul>	<ul style="list-style-type: none"> <li>• Ask short answered questions to measure the level of learners understanding of the taught lesson.</li> <li>• Give group work by asking each group to list some of the promotion and advertisement they know of and in what medium was it advertised</li> </ul>	<p>Chart/Picture of advertising media in Sierra Leone (Radio, TV, Newspaper, etc.)</p> <p>Textbook: Comprehensive commerce for senior secondary schools By Johnson UgojiAnyaele ISBN-978-2799-55-6</p>
Channel of Distribution	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Identify the various channel of distribution and their functions in Sierra Leone.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by explaining channel of distribution.</li> <li>• Task pupils to list the various channels of distribution.</li> <li>• Discuss these channels of distribution highlighting there functions.</li> </ul>	<ul style="list-style-type: none"> <li>• Ask pupils to answer to short questions relating to channel of distribution.</li> </ul>	<p>Textbook: Comprehensive commerce for senior secondary schools By Johnson UgojiAnyaele ISBN-978-2799-55-6</p> <p>Picture and charts showing channels of distribution in Sierra Leone.</p>
Nature and Importance of Primary Industries in Sierra Leone.	<p>After completing this topic, the learners should be able to:</p> <ul style="list-style-type: none"> <li>• Explain the nature of primary industries in Sierra Leone.</li> </ul> <p>-Agriculture -Fishing -Mining -Forestry</p> <ul style="list-style-type: none"> <li>• Explain the importance of fishing, mining, forestry and agriculture to the economy of Sierra Leone.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce the lesson by asking the pupils to explain what an industry is.</li> <li>• The teacher should reinforce from the explanations given by the pupils</li> <li>• Pupils should discuss the importance of these industries to the economy of Sierra Leone.</li> </ul>	<ul style="list-style-type: none"> <li>• Put pupils in groups and ask each group to come up with a list of primary industries.</li> <li>• Observe them and present their findings in class.</li> </ul>	<p>-Chart/picture of people engaging in activities connected to primary industries.</p> <p>Textbook: Comprehensive commerce for senior secondary schools By Johnson UgojiAnyaele ISBN-978-2799-55-6</p>



## RECOMMENDED TEXT BOOKS

(1) Business Management for Senior Secondary Schools – Questions and Answer (WASSCE Edition)

By: Franklin Atogiyire (Fonky) ISBN 9988077 444006

(2) Business Management for Secondary and Tertiary Students – (2<sup>nd</sup> Edition)

By: J.K Turk son (2007) ISBN-9988-7608-2-3

(3) Comprehensive Commerce for senior secondary schools – (New Edition)

BY: Johnson UgojiAnyaele- ISBN 978-2799-55-6

(4) BUSINESS STUDIES FOR JUNIOR SECONDARY SCHOOLS BY H. A. HEDD

(5) BUSINESS STUDIES FOR JUNIOR SECONDARY SCHOOLS BY JOHNSON, PRATT AND THOMAS

(6) REDEEMER FOR BUSINESS STUDIES BY IBRAHIM MICHAEL COLUMBA TUAH

7). Fundamentals of Management 6<sup>th</sup> Edition. By Griffin ISBN -10-0-538-47875-6

8). Business Management made Simple for Senior High Schools in West Africa – 5<sup>th</sup> Edition. By Franklin Atogiyire (Fonky) ISBN – 9988-0-774-4

9). How Computers Work – 6<sup>th</sup> Edition. By Ron White ISBN – 0-7897-2549-5

10). Computing Studies Preliminary Course. By G. S. Boyd ISBN – 0-6463-4584-4

11). TER-ROR SERIES: Financial Accounting for Senior High Schools and Tertiary Institutions in West Africa – 3<sup>rd</sup> Edition. By Eric Oduro ISBN -9988-0-1330-2

12). Redeemer Series: Financial Accounting for Junior Secondary Schools. By Ibrahim Michael Columba Tuah.

13). Essential Financial Accounting for Senior Secondary Schools. By O. A. Longe and R. A. kazeem ISBN – 978-8089-26-7

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