




Specialist Commercial Secondary Schools

South Sudan



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Technical and Vocational Education and Training (TVET)

The future wealth of a country relies on the quality of vocational education that it offers. For the learner, vocational education is the route to employment and to an income. For the nation, vocational education is the route to national prosperity.

There has been a tendency in South Sudan to see vocational education as a second rate option. This misconception has to be challenged. Every nation needs its very best young people to take a vocational route and to supply the qualified people the nation needs to build the economy and build future prosperity. All economies in the world need more people with vocational education than with an academic education.

UNESCO defines TVET as:

“the acquisition of practical skills, attitudes, understanding and knowledge relating to occupation in various sectors of economic life”

TVET programmes differ from academic programmes because they lead to a vocational qualification and are:

- Focused on a particular employment sector
- Practical and work-related
- Flexible in their response to developing sector practices
- Endorsed by employers

This makes them particularly valuable to the learner.



The provision of TVET in South Sudan

In South Sudan, TVET is organised by a range of state and private providers in the formal and informal sectors. The provision is through Vocational Centres, work-based placements and in schools and colleges. Learners enter TVET programmes from Primary School or through schemes to provide for those who have not been able to complete the Primary Leaving Certificate.

This booklet is about the TVET programmes offered by one of those providers: the specialist TVET Secondary Schools run by the Ministry of Education, Science and Technology (MoEST).

All courses are open to both genders and encourage the participation of girls and women. Courses cater for the whole range of people from those with high academic ability who have successfully completed their primary school course, to those who dropped out of school or were never able to attend.

TVET offers high status courses, valuable qualifications, and entry to employment. It also offers a route to higher education for those people who wish to continue their studies.

The range of courses being offered or developed is wide enough to suit the range of students and their different needs. The range of courses includes:

- Access or catch-up courses, and functional literacy and numeracy for those who have not successfully completed primary education
- Short, medium and long courses that lead to recognized sector qualifications for students who are starting at a higher level
- General courses that allow some students to survey a range of professional options before deciding on one

All courses are practical and industry-related, responding to the latest developments in the sector. They develop the necessary specific sector-related skills, and also the general knowledge, skills and attitudes that student need for employment and for life. Whilst equipping students for a specific vocation they also enable students to develop the capacity to develop and to adapt, and to become life-long learners.

The Specialist TVET Secondary Schools

The specialist TVET secondary schools differ from the mainstream or “academic” secondary in that they offer a vocational option as well as academic subjects.

This is achieved by the specialist TVET secondary schools in S1 & 2 not covering the whole range of academic subjects (see Page 9). This releases time for the vocational subjects. In S3&4 of the specialist TVET secondary schools, students will take the same four compulsory subjects as in the academic secondary schools, but the elective subjects will be vocational.

The syllabuses for the academic subjects that are taken in the specialist TVET Secondary Schools, and the times allocated for them, are the same as in the mainstream or “academic” schools.

The key difference between the vocational courses offered in the specialist TVET secondary schools and those offered in Vocational Centres and Colleges, is that the courses offered in the TVET Schools are the ones with the possibility of leading on to higher education through a diploma to a degree. This is why the curriculum covers academic subjects as well. Not all student will want to progress to higher education, but the possibility must be there.

Vocational courses in the Commercial Secondary Schools are those that might lead on to a degree such as Accountancy or Business Studies; vocational courses in the Agricultural Secondary Schools might lead on to a degree such as Agricultural Science or Soil and Crop Management; vocational courses in Technical Secondary Schools might lead on to a degree such as Mechanical or Electrical Engineering, Building and Construction, Automotive Engineering or Fashion Design.

Students wishing to gain a purely vocational qualification without the option of further study at a higher level will not need the academic side of the curriculum offered in the specialist TVET Secondary Schools. These students will therefore take courses in Vocational Centres of Colleges.

At the moment, there are only five specialist TVET secondary schools, but it is hoped to expand this number. It is also hoped to introduce vocational electives into mainstream schools.



The Vocational Qualifications Framework

Vocational courses fit within an overall Framework of qualifications that has five levels that equate with the years in mainstream schools.

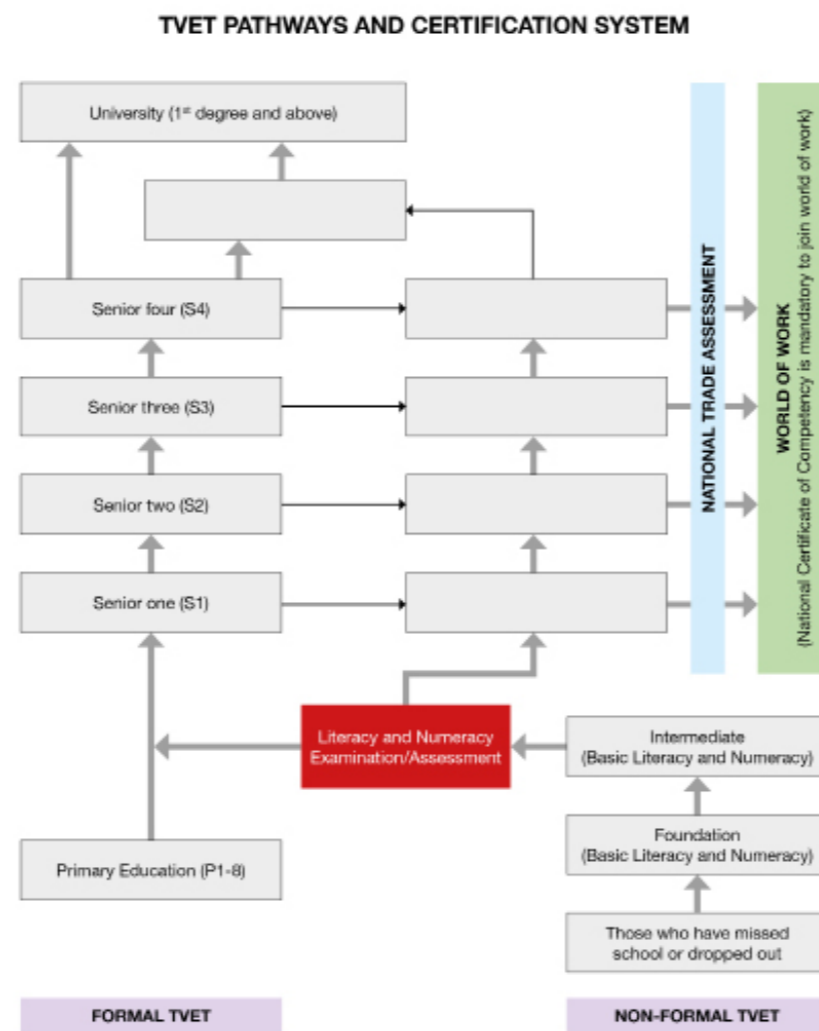
Vocational Level	Academic Equivalent
Level 1: Proficient	S1
Level 2: Artisan	S2
Level 3: Craft	S3
Level 4: Technician	S4
Level 5: Diploma	Polytechnic & colleges

The way this Framework operates is set out in the diagram.

The specialist TVET secondary schools offer Level 1 to Level 4. Each school year from S1 to S4 will lead to a recognized qualification at an appropriate level.

There is also the possibility of leaving school at the end of any year for the world of work or to continue vocational education in a Vocational Centre or College.

There is a set of descriptors that set out the expectations of each level.



Level	Certificate Types	Level Descriptors			
		Problem Solving Capabilities/ Information Processing	Level of Accountability, Responsibility and Autonomy	Level of Knowledge and Skills	Level of Tasks/ Operational Environment
Short Term Training	Foundation Intermediate	• Carry out routine tasks	• Work under guidance	• Basic knowledge and skill	• No complexity of work, very routine level
1	Proficient	• Carry out simple tasks	• Work under direct supervision	• Basic general knowledge - • Ability to apply basic skills	• Competence to work on a defined range of activities under routine and predictable conditions • Low value of complexity, interconnection, in- transparency and dynamics; high degree of stability
2	Artisan	• Use relevant information; solve routine problems using simple rules and tools	• Some autonomy; work under supervision	• Basic factual knowledge of a field of work • Ability to apply basic cognitive and practical skills	• Competence to work on a range of varied activities in a clearly defined context • Average value of interconnection; low value of dynamics
3.	Craftsperson	• Solve problems by selecting and applying basic methods, materials and information	Responsibility for completion of work tasks; some leadership in solution of specific problems	Knowledge of facts, principles, processes and general concepts in a field of work Ability to apply a range of cognitive and practical skills	Competence to adapt own behaviour to circumstances in solving problems; competence to work in a range of roles in a variety of contexts • High value of interconnection, in-transparency and dynamics
4.	Technician	Generate solutions to specific problems in a field of work	Supervise the routine work of others; some responsibility for evaluation and improvement of work activities; leadership and guidance in organizing activities of self and others	Factual and theoretical knowledge in broad contexts within a field of work • Ability to apply expertise in a range of cognitive and practical skills	Competence in self-management within the guidelines of work contexts which are usually predictable, but subject to change; competence to work on a broad range of varied activities and in a wider variety of contexts, most of which are complex and non- routine • Considerably high degree of interconnection, in-transparency and dynamics

The subjects in the specialist TVET secondary schools

The pattern of subjects in the specialist TVET secondary schools is similar to the S3-4 pattern in mainstream schools. English, Maths, Religious Education and Citizenship are compulsory subjects.

Students will take a further three academic subjects from the list offered in mainstream schools. These subjects will be selected to fit with the vocational programme. The syllabuses and time allocated to all these options and the compulsory subjects will be the same as in mainstream schools.

The remaining time (15 periods) will be allocated to the vocational programmes.

All schools will also provide “school programmes” that cover sports and recreation, guidance and community involvement.

This pattern of curriculum will enable TVET school students to transfer to a mainstream school at the end of S2 or S3 if they so desire. Because they will have studied the same four compulsory subjects as mainstream students, they will be able to slot into S3 without a problem. They would then continue the three extra academic subjects they have been studying as their three S3-4 electives.

S1 - 4		
	Status	Periods per week (45 minutes each)
English	Compulsory	5
Maths	Compulsory	5
Religious Education	Compulsory	2
Citizenship	Compulsory	2
School Programmes	Compulsory	2
Academic Options	3 x 3 periods (appropriate to vocational choice)	9
Vocational Options	15 periods	15
Total		40



Timetables

Schools are free to decide the way in which time is allocated to the subjects. This will depend on the needs of the school and of the programmes. Most vocational programmes have a high practical element that cannot be fitted into a 45 minute period. Therefore schools will put periods together to make longer learning times.

The allocation of periods is for guidance, and the ratios between the subjects could be achieved over a longer period of time than a week.

It is likely that school will wish to allocate a whole morning or afternoon, or even a whole day to vocational programmes. The example below shows the afternoons being allocated to vocational programmes

Of course, this could not work right across the school at the same time, so schools would need to arrange for other year groups to be engaged in vocational programmes in the mornings so that staff and facilities can be allocated effectively. An alternative would be to arrange all-day vocational sessions and spread them across the year groups.

These are only two examples to illustrate the extent of the possibilities here. It is up to schools to organise their own timetables in ways that best suit their needs and circumstances.

	Monday	Tuesday	Wednesday	Thursday	Friday
1					
2					
3					
4					
5					
6					
7					
8					

Key	Academic Subjects	Vocational Programmes
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	Monday	Tuesday	Wednesday	Thursday	Friday
1					
2					
3					
4					
5					
6					
7					
8					

Assessment

Assessment of the vocational programmes will be mainly practical, and will be made in accordance with the expected Learning Outcomes set out in the syllabus modules.

Each module also has an “Assessment” section that sets out the sort of evidence expected that a student has met the Learning Outcomes. For example:

Taxation	
S3 Taxation	Module 4: Business Profit Tax
Description	By the end of this unit learners will be able to calculate the tax to be paid by a taxable business
Learning Outcomes	1. Understand the basis and application of business profit tax 2. Calculate the tax to be paid by a business on its profits
Elements	Business profit tax as applied in South Sudan and other East African countries
Learning strategies	1. Research from business owner how his/her profit are shared 2. Practice calculation of business profit tax from given exercises
Assessment	1. Written and/or oral explanation of business profit tax 2. Correctly calculate business profit tax

In this example, to find out whether a student “Understands the basis and application of business profit tax”, it will be necessary for her or him to give a written or oral explanation. The “Elements” section indicates the amount of understanding expected: in this case how the tax is applied in South Sudan and other East African Countries.

It is important to note that assessments do not always have to be written. Oral evidence is often more valid, and give the teacher the opportunity to probe understanding further. Assessments can also be made as part of the normal process of learning. In the above example, the “Learning Strategies” section suggests that learners should “Practice calculation of business profit tax from given exercises”.

These exercises will give the teacher good evidence of whether the student can calculate the tax accurately.

Assessment can be both formative to guide learning as it progresses, and summative to determine the extent of learning at the end of a year or programme. Teachers will use formative assessment on an ongoing basis to guide learning.

Summative assessment involves an overall judgement of a student’s learning at the end of a module or course.

Because the Vocational Courses in the specialist TVET Secondary Schools are designed to lead on to higher education, the assessment of each level will not necessarily be appropriate for students deciding to leave the course part way through to seek employment. In these cases the students will need to take the qualification assessments used in Vocational Centres and Colleges.

Vocational Programme Overviews

These Vocational Programme Overviews are part of the broader structure of the new curriculum for schools, and should be read alongside the Curriculum Framework. This new curriculum sets out key aims that define what the nation wants for its young people, and these apply to vocational programmes as well as academic subjects. We want young people to become:

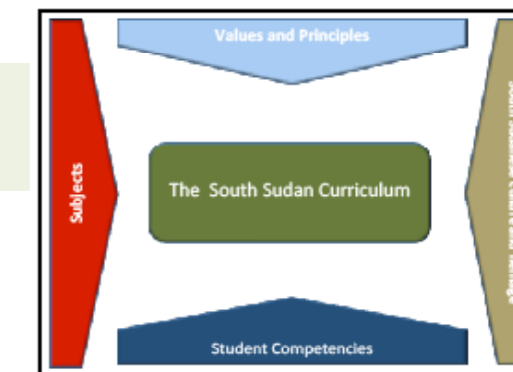
- Good citizens of South Sudan
- Successful life-long learners
- Creative and productive individuals
- Environmentally responsible members of society

The new curriculum also put the academic subjects and vocational programmes into a broader context of values, principles, student competencies and the rich culture and heritage of South Sudan. These are all explained in the Curriculum Framework.

The Student Competencies set out in the Curriculum Framework apply to vocational programmes as well as academic subject. In fact, they are the very competencies that employers look for in their employees:

Critical and creative thinking

- Plan and carry out investigations, using a range of sources to find information
- Sort and analyse information and come to conclusions
- Suggest and develop solutions to problems, using their imaginations to create new approaches
- Evaluate different suggested solutions



Communication

- Read and write fluently
- Speak clearly and communicate ideas and information coherently
- Listen to and comprehend speech in a variety of forms
- Comprehend and read critically a variety of types and forms of texts
- Use a range of media to communicate messages, ideas and opinions

Co-operation

- Work collaboratively towards common goals
- Be tolerant of others and respectful of differing views
- Adapt behaviour to suit different situations
- Negotiate, respecting others’ rights and responsibilities, and use strategies to resolve disputes and conflicts

Culture & Identity

- Take pride in South Sudanese identity
- Build understanding of South Sudanese heritage in relation to the wider world
- Appreciate and contribute to South Sudanese culture

These four student competencies have been built into the vocational programmes and are a key part of young people’s development as members of a workforce that will build the prosperity of South Sudan.

The Syllabus Modules

Each syllabus is divided into modules, and each module is set out in terms of:

Programme	The overall vocational programme
Module Title	The title of the module
Description	The key learning of the module
Learning Outcomes	What the learning is expected to be able to do, know and understand by the end of the module
Elements	The extent of the sector learning that is required
Learning Strategies	The experiences needed to achieve the learning outcomes
Assessment	The ways in which it will be determined whether or not the learning outcomes have been achieved

The full syllabuses are available in a separate document.



Commercial School

Costing	S2-S4	11 Modules	216 hours
Economics	S1-S4	26 Modules	378 hours
Financial Mathematics	S1-S4	14 Modules	297 hours
Financial Accounting	S1-S4	19 Modules	540 hours
Office Practice	S1	4 Modules	81 hours
Management	S2	5 Modules	54 hours
Taxation	S3	8 Modules	54 hours
Government Accounts	S4	7 Modules	81 hours



Commercial Schools: Financial Accounting (540 Hours)			
S1	S2	S3	S4
<p>1. Introduction to financial accounting Understand the key purposes and processes of accounting and bookkeeping and be able to make simple entries in account books.</p> <p>2. Assets, liabilities, equity and drawings Understand the meaning of assets, liabilities and equity and the types of each accounting equation elements.</p> <p>3. Double entry bookkeeping Understand the key purposes and processes of double entry bookkeeping for assets, liability, expenses and revenue, and will be able to make simple entries within the system.</p> <p>4. Balancing accounts Understand how accounts are balanced and will be able to prepare the balances for simple accounts</p> <p>5. Books of original entries Understand the key purposes and processes of books of original entries and be able to enter appropriate data into these books.</p> <p style="text-align: right;">132</p>	<p>1. Trial balance and errors Be able to prepare a trial balance</p> <p>2. Cash book Be able to prepare cash books.</p> <p>3. Bank reconciliation statement Be able to prepare a bank reconciliation statement</p> <p>4. Introduction to final accounts Be able to explain and prepare introductory financial accounts</p> <p style="text-align: right;">135</p>	<p>1. Depreciation of fixed assets Be able to calculate the depreciation of fixed assets.</p> <p>2. Accruals, prepayments and provisions. Be able to denote and explain the accruals, prepayments and provisions.</p> <p>3. Preparation of final accounts with end of the year adjustments. Be able to prepare final accounts taking into account end of year adjustments.</p> <p>4. Consignments Be able to describe and prepare the consignment accounts.</p> <p>5. Joint ventures Be able to compose joint venture accounts</p> <p>6. Amalgamation of businesses. Be able to prepare and amalgamate business accounts</p> <p style="text-align: right;">135</p>	<p>1. Partnership accounts Be able to construct accounts of admission of a partner, retirement of a partner and dissolution of partnership.</p> <p>2. Non- trading organization accounts Be able to construct receipts and payments account for a non-trading organisation.</p> <p>3. Company accounts Understand the characteristics of the company, and how they are formed</p> <p>4. Banking. Understand the nature and functions of banks and know how accounts are kept.</p> <p style="text-align: right;">135</p>

Commercial Schools: Financial Mathematics (297 Hours)			
S1	S2	S3	S4
<p>1. Exchange of money Calculate exchange values of the world's major currencies.</p> <p>2. Profit and loss accounts Calculate profits and analyse monthly profit and loss statements.</p> <p>3. Shipping expenses Calculate shipping expenses</p> <p>4. Insurance Calculate insurance costs according to their types.</p> <p>5. Shares and bonds Calculate the value of shares and bonds</p> <p style="text-align: right;">81</p>	<p>1. Simple interest and amount Calculate simple interest and amount.</p> <p>2. Compound interest and present value Define and calculate the compound amount and present value of investments.</p> <p>3. Equations of value Construct equations of value</p> <p style="text-align: right;">54</p>	<p>1. Annuities Calculate amounts and present values of annuities</p> <p>2. Fixed installment schedules Find the value of a loan, taking account of period and rate</p> <p>3. Amortisation of equal payments and sinking funds Draw a schedule, and complete the table using a formula for finding the amount period and rate.</p> <p style="text-align: right;">81</p>	<p>1. Bonds Understand and be able to use the procedures for calculating the purchase price of bonds.</p> <p>2. Depreciation Calculate depreciation of an asset of a period of time.</p> <p>3. Share issues Draw a schedule of issued shares and calculate numbers and values of issued shares</p> <p style="text-align: right;">81</p>

Commercial Schools: Costing (216 Hours)			
S1	S2	S3	S4
	<p>1. Introduction to costing Understand the importance of costing to a manufacturing company</p> <p>2. Classification of cost Identify the various classes of cost and how they relate to products and unit cost of production of products</p> <p>3. Manufacturing Firms Prepare manufacturing trading profit</p>	<p>1. Overheads Analyze the overheads according to the departments and prepare the departmental overhead distribution summary</p> <p>2. Stores and stores records Understand the key processes of record keeping in stores.</p> <p>3. Methods of pricing raw materials Differentiate methods of pricing materials</p> <p>4. Remuneration methods Prepare a pay sheet using time rate and piecework.</p>	<p>1. Cost statements Prepare cost sheet for a manufacturing firm</p> <p>2. Processing costing Prepare process accounts</p> <p>3. Contract costing Prepare a contract account</p> <p>4. Fixed and variable costs Prepare cost statements and calculate unit cost of the production</p>
	81	54	81

Commercial Schools: Economics (378 Hours)			
S1	S2	S3	S4
<p>1. Commerce Understand the concept of commerce and its function in a practical situation</p> <p>2. Goods and their types Understand the types of goods and production methods in produced in an East African economy</p> <p>3. Distribution Understand the concept of marketing channels and learn the importance of marketing channels</p> <p>4. Commercial selling of goods Understand the concept of selling goods and the advantages and disadvantages to seller within a market economy</p> <p>5. Discounts Identify the different paying methods and discounts in financial transactions.</p> <p>6. Internal (home) trade Understand the concept of home trade to examine the retail trade in South Sudan</p> <p>7. Terms and means of payments Identify different methods of payment in financial transactions</p> <p>8. Production Apply their understanding of production to the South Sudanese economy.</p> <p>9. Industries Understand the types of industries and factors affecting the location of industry.</p>	<p>1. Markets Understand the concept of market and apply this the types of market in South Sudan</p> <p>2. Money Understand the development of money and the roles of money as a medium of exchange within an economy</p> <p>3. Sales promotion Understand the concept and forms of sales promotion in selling goods</p> <p>4. Chambers of commerce Understand the reasons, membership and objectives of international chambers of commerce within an economy</p> <p>5. International trade Understand the concepts and methods of international trade</p> <p>6. Customs and custom duties Understand the importance of custom duties to the economy of the country</p>	<p>1. Transport and communication Identify the key means of transport and communication and explain their importance to the economy</p> <p>2. Banks Understand the concept of banking and apply this to the situation in South Sudan</p> <p>3. Insurance Understand the different types of insurance and their importance to economic activity</p> <p>4. Inflation Understand the concept of inflation and its affect on an economy</p> <p>5. Demand and supply Understand the factors affecting demand and supply and their effects on prices in the market</p>	<p>1. Migration Understand the relationship between migration and the economy</p> <p>2. Capital movement Understand the impact of capital movement on an economy</p> <p>3. National income Understand how national incomes are measured</p> <p>4. Economic problems Understand the causes of key international economic problems and possible solutions to problems facing South Sudan</p> <p>5. International organizations Understand the role and impact of the main international economic and financial organisations</p> <p>6. Economic systems Identify and understand the three main economic systems in the world</p>
108	81	81	108

Commercial Schools: Short Programmes (270 hours)			
S1	S2	S3	S4
<p>Office Practice</p> <p>1. Introduction Understand the key roles and practices of a modern office</p> <p>2. Mail and correspondences Write and handle mail and correspondence within an office</p> <p>3. Advertising Compose and respond to advertisements</p> <p>4. Office equipment Use a range of office equipment</p> <p style="text-align: right;">81</p>	<p>Management</p> <p>1. Introduction Understand the key functions and principles of management within an organisation</p> <p>2. Principles and skills Understand the key principles and skills of management</p> <p>3. Leadership Understand the impact of leadership on an organisation</p> <p>4. Delegation of authority Understand the meaning of delegation, list the principles, processes and state advantages and disadvantages of delegation</p> <p>5. Motivation Understand the importance of motivation in leadership and management</p> <p style="text-align: right;">54</p>	<p>Taxation</p> <p>1. Intro to taxation Understand the key principles of taxation</p> <p>2. Ways of collecting taxes Understand the nature and impact of the three main types of taxes</p> <p>3. Classification of taxes Understand the different types of taxes and their relative effectiveness</p> <p>4. Business profit tax calculate the tax to be paid by a taxable business</p> <p>5. Tax rate Understand the impact on revenues and the taxpayer of the two key types of taxes</p> <p>6. Incidence of tax Understand the impact of the two types of incidence tax on the individual and the economy of the country</p> <p>7. Local taxes Understand the range of local taxes applied in the republic of South Sudan and their importance to the economy of the country</p> <p>8. Components of tax Understand the impact of the three key components of taxes</p> <p style="text-align: right;">54</p>	<p>Government Accounts</p> <p>1. Introduction Understand the key processes of governmental accounting and how these differ from commercial accounting</p> <p>2. Government budget Understand the key processes, factors and procedures in determining a government budget</p> <p>3. Preparation of budget Understand the key elements of government expenditure and be able to prepare a budget</p> <p>4. Miscellaneous account Record items in a deposit and suspense account</p> <p>5. Financial forms & Revenue collection Understand the function and use of financial forms</p> <p>6. Payment procedures Understand the procedures and methods for the disbursement of public funds</p> <p>7. Government revenues Understand the different sources of government revenue</p> <p style="text-align: right;">81</p>

Programme Modules

Costing

Secondary 2

S2	Module 1: Introduction to costing
Description	At the end of this module the learners will understand the importance of costing to a manufacturing company.
Learning Outcomes	<ol style="list-style-type: none"> Understand the key principles and elements of costing and loss Understand the key objectives of cost accounting Understand the duties of a cost accountant
Elements	<ol style="list-style-type: none"> Costing, cost, background, objectives and cost accountant, raw materials, labor wages and overhead Keeping track and control of expenditure Maintaining records and making data available to directors
Learning Strategies	<ol style="list-style-type: none"> Work in groups to research cost accounting. Look at examples of cost accounts. Listen to a cost accountant describe their own job Make presentations on the principles, elements and objective ad the role
Assessment	<ol style="list-style-type: none"> Oral or written explanations of the key objectives, principles and elements of costing and loss referring to the key elements Oral or written description of the duties of a cost accountant

S2	Module 2: Classification of cost
Description	At the end of this module the learners will be able to identify the various classes of cost and how they relate to products and unit cost of production of products.
Learning Outcomes	<ol style="list-style-type: none"> Describe the different classes of cost Differentiate between fixed and variable costs Understand how cost behaviour affects unit cost of production
Elements	Capital cost, revenue, cost- fixed, variable costs, direct cost and indirect cost
Learning Strategies	<ol style="list-style-type: none"> Research and listen to explanations of the different classes of cost and how they impact on price Discuss in groups which costs become part of the product and which ones do not Discuss why they think products from the same factory are sold at different prices
Assessment	<ol style="list-style-type: none"> Written or oral explanation of why they think products from the same factory are sold at different prices Written or oral explanation of different classes of cost

S3	Module 1: Cost stores accounting
Description	At the end of this module the learners will be able to prepare manufacturing trading profit and loss account of a manufacturing firm.
Learning Outcomes	Prepare manufacturing trading and profit and loss account taking into consideration the necessary adjustments.
Elements	Manufacturing accounting, trading accounting, profit and loss accounting
Learning Strategies	Prepare accounts from sample data in the three forms; discuss differences and advantages and disadvantages for different purposes
Assessment	Written accounts prepared correctly from data in all three forms

Secondary 3

S3	Module 1: Cost stores accounting
Description	At the end of this module the learners will be able to analyse the overheads according to the departments and prepare the departmental overhead distribution summary
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept and classes of overheads Prepare overhead distribution summary schedules
Elements	Overhead; Classes; apportionment; distribution schedules
Learning Strategies	<ol style="list-style-type: none"> Discuss the concept of overhead costs and be given examples Use sample scenarios and work in groups to identify the types of overheads and those which become part of the product and those which do not. Present to class. Complete a range of distribution summary schedules from departmental scenarios
Assessment	<ol style="list-style-type: none"> Oral or written explanations of the classes of overheads Correctly complete at least two distribution summary schedules for different types of department

S3	Module 2: Stores and stores records
Description	At the end of this module the learners will understand the key processes of record keeping in stores.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the types of stores and warehouse and the duties of storekeepers 2. Understand the process of stocktaking and identify types of stock 3. Understand the uses different records and store books 4. Be able to complete a store record in different forms
Elements	Overhead; Classes; apportionment; distribution schedules
Learning Strategies	<ol style="list-style-type: none"> 1. Survey nearby stores and ask storekeeper about his/her job 2. Discuss why physical counting of stock items is important 3. Examine examples of store books and records and discuss the significance of each 4. Complete a store record in different forms from given data
Assessment	<ol style="list-style-type: none"> 1. Oral or written explanations of the types of stores and warehouse and the duties of storekeepers 2. Oral or written explanations of the process of stocktaking 3. Oral or written explanations of the differences between different forms of store books and records 4. Correctly complete at least two forms of store record

S3	Module 2: Stores and stores records
Description	At the end of this module the learners will understand the key processes of record keeping in stores.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the types of stores and warehouse and the duties of storekeepers 2. Understand the process of stocktaking and identify types of stock 3. Understand the uses different records and store books 4. Be able to complete a store record in different forms
Elements	Overhead; Classes; apportionment; distribution schedules
Learning Strategies	<ol style="list-style-type: none"> 1. Survey nearby stores and ask storekeeper about his/her job 2. Discuss why physical counting of stock items is important 3. Examine examples of store books and records and discuss the significance of each 4. Complete a store record in different forms from given data
Assessment	<ol style="list-style-type: none"> 1. Oral or written explanations of the types of stores and warehouse and the duties of storekeepers 2. Oral or written explanations of the process of stocktaking 3. Oral or written explanations of the differences between different forms of store books and records 4. Correctly complete at least two forms of store record

S3	Module 3: Pricing Materials
Description	At the end of this module the learners will be able to differentiate methods of pricing materials.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand FIFO, LIFO and weighted average 2. Record transactions using FIFO, LIFO and weighted average methods 3. Understand the advantages and disadvantages of each method.
Elements	First out (FIFO) last in first- out (LIFO) and weighted average.
Learning Strategies	<ol style="list-style-type: none"> 1. Read about and listen to explanations of the FIFO, LIFO and weighted average methods. Work in groups to make presentations explaining the difference 2. Using given transaction data, record transactions using all three methods 3. Work in groups to discuss and agree the advantages and disadvantages of each method. Present to class.
Assessment	<ol style="list-style-type: none"> 1. Oral or written explanations of the three methods 2. Correctly completed transaction records in all three methods 3. Oral or written explanations of the advantages and disadvantages of each method

S3	Module 4: Remuneration Methods
Description	At the end of this module the learners will be able to prepare a pay sheet using time rate and piecework.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand time rate and piece work 2. Prepare pay sheet using time rate and piece work
Elements	Time rate, piece work; pay sheet; idle time; dummy worker
Learning Strategies	<ol style="list-style-type: none"> 1. Read about and listen to explanations about the ways in which people are paid, and how pay sheets are prepared. 2. Discuss in groups the impact of different payment systems on employers and employees 3. Look at examples of pay sheets, and complete blank pay sheets from given data
Assessment	<ol style="list-style-type: none"> 1. Oral or written explanations of rate and piece work 2. Two examples of correctly completed pay sheets from given data

Secondary 3

S4	Module 1: Cost Accounting
Description	At the end of this module the learners will be able to prepare cost sheet for a manufacturing firm
Learning Outcomes	<ol style="list-style-type: none"> Understand the role of a cost statement Prepare cost statement for a firm
Elements	Cost statements
Learning Strategies	<ol style="list-style-type: none"> Look at examples of cost statements and discuss what information they contain and how they are set out Practice completing cost statements from given data for different sorts of firms
Assessment	<ol style="list-style-type: none"> Oral or written explanations of a cost statement Two examples of correctly completed cost statements for at least two different sorts of firm

S4	Module 2: Process Costing
Description	At the end of this module the learners will be able to prepare process accounts
Learning Outcomes	<ol style="list-style-type: none"> Understand the key features of process costing Understand which businesses use process costing in production Prepare process accounts
Elements	Process costing features: nature- products, cost- loss; process accounting
Learning Strategies	<ol style="list-style-type: none"> Read about and listen to explanations about process costing and which businesses use it in production Work in groups to discuss features and list the list the businesses Look at examples of process accounts and discuss their features. Practice completing process accounts from given data for different sorts of firms
Assessment	<ol style="list-style-type: none"> Oral or written explanations of process costing Oral or written explanation of why different businesses use process costing Correctly prepare process accounts from given data

S4	Module 1: Cost Accounting
Description	At the end of this module the learners will be able to prepare a contract account
Learning Outcomes	<ol style="list-style-type: none"> Understand the process of contract costing Identify businesses using contract costing Prepare contract and contractee account
Elements	Contract costing: contract account, contractee account Features: price, period, subcontract work, mode of payment, profit Contract account and calculation of profits and losses
Learning Strategies	<ol style="list-style-type: none"> Read about and listen to explanations about contract costing and which businesses use it in production Look at examples of contract and contractee accounts and discuss their features. Practice completing accounts from given data for different sorts of contracts
Assessment	<ol style="list-style-type: none"> Oral or written explanations of contract costing Oral or written explanation of which different businesses use process costing Correctly prepare contract accounts from given data

S4	Module 4: Fixed and Variable Cost Systems
Description	At the end of this module the learners will be able to prepare cost statements and calculate unit cost of the production
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept of fixed and variable costs Understand how to find unit cost of production Prepare cost statements
Elements	Fixed and variable cost systems
Learning Strategies	<ol style="list-style-type: none"> Read about and listen to explanations about fixed and variable costs how these are used in different businesses Look at examples of cost statements and discuss their features. Practice completing cost statements from given data for different sorts of contracts
Assessment	<ol style="list-style-type: none"> Oral or written explanations of fixed and variable cost systems Oral or written explanation of how to find unit costs of production Correctly prepare cost statements from given data

Economics

Secondary 1

S1	Module 1: Commerce
Description	At the end of this module the learners will understand the concept of commerce and its function in a practical situation
Learning Outcomes	<ol style="list-style-type: none"> 1. Define the concept of commerce 2. Describe the structure of commerce 3. Understand the importance of commerce 4. Understand the main types of trade
Elements	<ol style="list-style-type: none"> 1. Selling and buying of goods and Aids to trade – transport, communication, banking, warehousing and insurance 2. Retail, wholesale, export and import; and Aids to trade transport, communication, banking, warehousing and insurance 3. Unequal distribution of resources, Difference in standard of life and mutual interdependence 4. Internal and External trade: Retail Trade, Wholesale trade, Export trade and Import trade
Learning Strategies	<ol style="list-style-type: none"> 1. Work in group to discuss and explain the meaning of commerce, and asking them to interpret its concept within their local environment 2. Reading the literature and detailing the branches of commerce 3. Reading the textbooks of commerce to explain the roles and importance of commerce 4. Working in groups or individually to describe the main types of trade
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of commerce using relevant examples of each elements in the learning outcomes for the definition 2. Written or oral explanation of the branches of commerce 3. Written and oral explanation of various types of trade

S1	Module 2: Production of goods
Description	By the end of the module the learners will understand the types of goods and production methods in produced in an East African economy.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the various categories of products 2. Understand how good are produced and sourced 3. Investigate the types of goods produced in East Africa
Elements	<ol style="list-style-type: none"> 1. Categories of products: Primary, Secondary products and Tertiary products 2. Manufacture, agricultural production, services, value added 3. The range of good in countries of the East African Federation
Learning Strategies	<ol style="list-style-type: none"> 1. Working in groups to discuss different types of products and be able to explain to others theses products 2. Discussing the processes in different stages of production 3. Collecting data from buyers and sellers to determine the source of goods produced
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the different forms of products in the market using examples of each elements in the learning outcomes 2. Written or oral explanation of the process involved in production of goods and identify the sources of goods 3. Written or oral identification of the key types of goods produced

S1	Module 3: Distribution
Description	By the end of the module the learners will understand the concept of marketing channels and learn the importance of marketing channels.
Learning Outcomes	<ol style="list-style-type: none"> 1. Define the Concept of marketing channels 2. Learn the importance of marketing channels 3. Understand the factors influencing the choice of channels of distribution 4. Investigate the factors influencing the choice channels of distribution in South Sudan
Elements	<ol style="list-style-type: none"> 1. Importance of marketing channels: obtain wide distribution, substantial physical infrastructure, contractual arrangements, intermediaries, source of competitive advantage and fight competition 2. Factors influencing the choice of channels of distribution: customer, products, outlets and control
Learning Strategies	<ol style="list-style-type: none"> 1. Work in groups and individually to discuss the ideas and channels of marketing 2. Read and research the significance associated with the different marketing means and routes. 3. Read and discussing the key elements that determines the selection of ways of distribution of goods 4. Conduct research to determine the elements that affect the routes of distribution of goods in South Sudan
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of marketing channels using the different elements in the learning out comes. 2. Written or oral reports the importance of marketing channels in a given environment 3. Determine the preferences in channels distribution by taking account of the deciding factors used in the channels of distribution

S1	Module 4: Selling
Description	By the end of the module the learners will understand the concept of selling goods and the advantages and disadvantages to seller within a market economy.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the concept of commercial selling of goods 2. Identify the advantages and disadvantages of commercial selling to the seller 3. State the agents of commercial selling and buying of goods 4. Investigate the process of commercial selling of goods in South Sudan
Elements	<ol style="list-style-type: none"> 1. Concept: Commercial Selling of goods 2. Advantages of commercial selling of goods to the seller: Ready market, affordable prices, market study, technical support, reduction of selling costs and creation of good relationship 3. Disadvantages of commercial selling of goods to the seller: high costs in terms of centers, staff payment, transportation and other expenses, high competition and tools/equipment 4. Agents of commercial selling and buying of goods: industrial distributors – supply warehouses, machinery dealers; Agents/middlemen – brokers, manufacturer’s agents and selling agents
Learning Strategies	<ol style="list-style-type: none"> 1. Work in groups to discussing the ideas of commercial selling of goods 2. Use a range of resources to find out the merits and demerits of commercial selling 3. Discuss and identify the forms of organization that can be involved in the commercial selling and buying of goods 4. Conduct research to identify the ways and types of commercial selling of goods across South Sudan
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of commercial selling of goods 2. Written or oral explanation of the advantages and disadvantages of commercial selling to the seller 3. Identify the agents of commercial selling and buying 4. Produce a research report into the process of commercial selling of goods in South Sudan

S1	Module 5: Discounts
Description	By the end of the module the learners will be able to identify the different paying methods and discounts in financial transactions.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the concept of Discounts 2. Identify the different types of discounts 3. Investigate discounts practice in South Sudan
Elements	<ol style="list-style-type: none"> 1. Concept: Discounts 2. Types of discounts: cash discount, quantity discount, trade discount and arbitrary discount
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources and work in groups to discuss the meaning of discounts in business transaction 2. From the sources, identify the types of discounts 3. Carry out an investigation into discount analysis and practices in South Sudan
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the meanings of discounts using the examples of the elements in the learning outcomes. 2. Written or oral identification of various forms and types of discounts using all the elements of the discounts 3. Presentation of a research report on discounts practice in South Sudan

S1	Module 6: Internal (home) trade
Description	By the end of the module the learners will understand the concept of home trade to examine the retail trade in South Sudan.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the various divisions of trade including home trade 2. Classify the types of retailers and understand the importance of retail trade 3. Describe the advantages and disadvantages of street traders 4. Identify the different types of large scale retailers 5. Examine the type of retail trade in South Sudan
Elements	<ol style="list-style-type: none"> 1. Provision of local supply of goods, serve the public personally, sell goods in smaller quantities and consumer get goods on hire purchase 2. Types of retailers: small scale retailers (street and itinerant traders) and large scale retailers (multiple shops and Department stores) 3. Advantages – low overheads, sell at low price and need small amount of capital; Disadvantages – have no fixed premises, sale fluctuates and sells inferior quality goods 4. Advantages – need small amount of capital, have some permanent customers and low overheads; disadvantages – inconvenient to move, have seasonal sales and sell defective goods 5. Multiple shops and department stores
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources and work in groups to identify the divisions of trades in South Sudan 2. From the sources, discuss the different forms of retailer and their importance 3. From the sources list the merits and demerits in itinerant trade 4. Prepare a presentation to show the different forms of large scale retailer 5. Researching the market to find out the types of retail trade of South Sudan
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the different types of trades using all the examples in the element in the learning out comes. 2. Written or oral explanation of the significance of retailing business and categories retailers according to the scales of their trade 3. Presentation of the merits and demerits of street trade, and can examine the types of small-scale retailers 4. Research report identifying the various types of retail business in South Sudan

S1	Module 7: Terms and means of Payment
Description	By the end of the module the learners will be able to identify different methods of payment in financial transactions
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the various terms of payment 2. Describe the means of payment 3. Identify the terms of payment and means of payment in South Sudan
Elements	<ol style="list-style-type: none"> 1. Terms of payment: Cash terms - Spot cash, cash on delivery, cash with order, prompt cash, credit terms - Hire purchase, deferred payments, 2. Means of payment: Cash payment, use of instruments of credit, post office, money transfer
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources and work in groups find out about the different types and forms of payment 2. From the sources, find out the various means and procedures of payments 3. From the sources, identify the means of payment in internal trades
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the different types of payment using the examples of the elements in the learning out comes. 2. Written or oral explanation of the importance and the means of payment using examples of the elements of payment 3. Written or oral identification of the terms, procedures and condition of payments

S1	Module 8: Production
Description	By the end of the module the learners will be able to apply their understanding of production to the South Sudanese economy.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the concept of production 2. Understand the factors affecting production 3. Investigate the factors of production in available industries in South Sudan
Elements	<ol style="list-style-type: none"> 1. Concept of production: Creation of goods and services for the satisfaction of human wants 2. Factors of production: Land, Labor, Capital and Organization
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources and work in groups to explore the concept of production 2. Read literature on production widely to discover the conditions that influence production in a locality 3. Carrying out research activities to understand key factors that promote production in South Sudan
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the concept of production 2. Written reports explanation of the factors affection rate of production 3. Research report identifying the key elements of production in the local industries available in South Sudan

S1	Module 9: Industries
Description	By the end of the module the learners will understand the types of industries and factors affecting the location of industry.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the types of industries 2. Understand the factors affecting the location of industry 3. Investigate a group of industries in South Sudan
Elements	<ol style="list-style-type: none"> 1. Extractive industry, Constructive industry, Manufacturing industry and Primary industry 2. Access to materials, fuels, labor and markets
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources and work in groups to find out about the development of industries and identify the different types and forms 2. From the range of sources, identify the factors responsible in determining where a given industry or industries should be located 3. Carry out an investigation of how these factors have influenced a group of industries in South Sudan
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the types of industries 2. Written or oral explanation of the factors that determine suitability of a site for industry 3. Present a research report explaining how the factors have influenced a group of industries in South Sudan

Secondary 2

S2	Module 1: Markets
Description	By the end of the module the learners will understand the concept of market and apply this the types of market in South Sudan.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the concept of markets and their various types 2. Assess the advantages and disadvantages of various types of markets 3. Investigate the types of markets in South Sudan
Elements	<ol style="list-style-type: none"> 1. Types of Market: perfect competition, monopoly, monopolistic competition, oligopoly 2. Advantages of various types of markets: Perfect competition – efficiency in production, no wastage of resources, charge lower price and consumer get high surplus; Monopoly - no duplication of services, economies of scale, easily research, do not advertise, no wastage of resource, price determination and enable infant industries to grow Disadvantages of perfect competition: lack of consumers’ choice and difficulty in research
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources and work in groups to find out about the development of industries and identify the different types and forms 2. From the range of sources, identify the factors responsible in determining where a given industry or industries should be located 3. Carry out an investigation of how these factors have influenced a group of industries in South Sudan
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the markets and their different sorts 2. Written or oral explanation of the advantages and disadvantages of various types of market 3. Present a research report explaining the different types of market in South Sudan

S2	Module 2: Money
Description	By the end of the module the learners will understand the development of money and the roles of money as a medium of exchange within an economy.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the functions of money within an economy 2. Distinguish between different types of money and their functions 3. Investigate types of money use in South Sudan
Elements	<ol style="list-style-type: none"> 1. Medium of exchange, measure of value, unit of accounts, standard of deferred payment, store of value 2. Coins and paper currency, commodity money, credit notes, credit card (plastic), deposit money, bankers drafts 3. Domestic and trading, buying selling and investing
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources and work in groups to explore the concept of monetary value, its function and benefits in a given economic setting 2. From the sources, identify types and uses of money, and their application in trade 3. Carry out research to establish the different types of currencies used within South Sudan
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of uses of money in a given economic environment 2. Written or oral explanation of different types and functions of money used in South Sudan 3. Present a research report distinguishing the different types of currencies used in South Sudan

S2	Module 4: Chamber of commerce
Description	By the end of the module the learners will understand the reasons, membership and objectives of international chambers of commerce within an economy.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the reasons and objectives of international chamber of commerce 2. Understand why organisations join international chamber of commerce 3. Investigate the role and impact of the South Sudan Chamber of commerce
Elements	<ol style="list-style-type: none"> 1. Reasons for formation international chamber of commerce: international union of business organization, Union of business persons, facilitation of business communication and development of economic growth 2. Membership: profit making groups, profit making associations, profit making corporations, business organizations, firms and industries, companies and sole traders 3. Objectives: Representation of business persons, finding solutions, revival of international relationship and unification of business laws
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources and work in groups to identify the reasons and objectives of the international chamber of commerce 2. From the sources, identify what sort of organisations join and their reasons for doing so. 3. Use a range of sources (including listening to members of the Chamber of Commerce) and work in groups to understand role and evaluate impact of the South Sudan Chamber of commerce, and produce a report
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the reasons and objectives of international chamber of commerce 2. Written or oral explanation of why organisations join international chamber of commerce 3. Report outlining the role and impact of the South Sudan Chamber of Commerce

S2	Module 5: International Trade
Description	By the end of the module the learners will understand the concepts and methods of international trade.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the concepts and methods of international trade 2. Identify the barriers to international trade 3. Understand the various intermediaries of international trade 4. Understand the key documents used in international trade
Elements	<ol style="list-style-type: none"> 1. Bi-lateral and multi-lateral trade; obtained goods not produced locally, maintain friendly relations among countries, offset any surplus production in a given country 2. Barriers to international trade: import duties, quota system, imposing total ban, exchange control, trade agreements and administrative control 3. Various intermediaries: import trade - import merchants, import commission agents and import brokers; export trade – manufacturers, marketing and export merchants 4. Documents used: import license, inquiry, an indent, a charter party, billing of lading, shipping note
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources and work in groups to identify the main reason for carrying out international trade activities and the methods used 2. From the sources, work in groups to identify barriers that can likely hinder activities of international trade. 3. From the sources, work in groups to find out about various intermediaries of international trade 4. Study examples of international trade documents and work in groups to understand their purpose and structure.
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the concepts and methods of international trade 2. Written or oral identification of the barriers to international trade 3. Written or oral explanation of the intermediaries of international trade 4. Written or oral explanation of the key documents used in international trade

S2	Module 6: Customs and custom duty
Description	By the end of the module the learners will understand the importance of custom duties to the economy of the country.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept of customs and custom duties Understand customs systems and functions as types of taxes Understand the customs system, custom duties and taxes in South Sudan
Elements	<ol style="list-style-type: none"> Concepts: Customs, custom duty, taxes and smuggling Reasons for imposition of custom duty: Types of taxes: Income tax, corporation tax, sales tax, excise tax, Commercial transactions levy, custom duty and value added tax
Learning Strategies	<ol style="list-style-type: none"> Use a range of sources and work in groups to find out about the operation of customs duties From the sources, identify the range of taxes and duties imposed and notion of smuggling of goods and services Conduct research to find out about the way in which custom system, duty and taxes in South Sudan operate
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept of customs and custom duties Written or oral explanation of customs systems and functions A research report outlining the way in which custom system, duty and taxes in South Sudan operate

Secondary 3

S3	Module 1: Transport and Communication
Description	By the end of the module the learners will be able to identify the key means of transport and communication and explain their importance to the economy.
Learning Outcomes	<ol style="list-style-type: none"> Understand the key means of transport and communication and their importance of transport and communication Identify the forms of transport and communication in South Sudan and evaluate their impact
Elements	<p>Means of transport: Land transport, Water transport and Air transport</p> <p>Channels of Communication: Verbal/oral and Written communication</p> <p>Importance of transport: transport of goods, generate revenue, employment opportunities and stabilize prices</p> <p>Importance of communication: Establish good reputation, attract more customers, trade regulations and produce according to choice</p>
Learning Strategies	<ol style="list-style-type: none"> Use a range of sources to identify the key means of transport and communication, and discuss in groups their importance to the economy Conduct research to explore the major means of transport and communication in South Sudan and their impact on the economy
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the of various means of transport and channels of communication and their importance to the economy Research report outlining the main means of transport and communication in South Sudan an their impact

S3	Module 2: Banks
Description	By the end of the module the learners will understand the concept of banking and apply this to the situation in South Sudan.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept and functions of different types of bank Identify the types and roles of banks in South Sudan
Elements	<p>Types of banks: Central bank, Commercial bank, Agricultural bank, Industrial banks and Estate bank</p> <p>Functions of Central bank: Controls and guide, Advice, Legal tender, banker of banks, lender of last resort</p> <p>Functions of commercial banks: Accept money and deposit, Safeguard money, deposits and valuable documents, Advance loan and overdrafts</p>
Learning Strategies	<ol style="list-style-type: none"> Use a range of sources and work in groups to find out about the functions of different types of bank. From the sources, make a presentation of the types of banks in South Sudan explaining their role and functions
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the functions of different types of bank Presentation of the types of bank in South Sudan that outlines their role and function

S3	Module 3: Insurance
Description	By the end of the module the learners will understand the different types of insurance and their importance to economic activity.
Learning Outcomes	<ol style="list-style-type: none"> Understand the key concepts and types of insurance, and how the insurance industry works Understand the importance of insurance to business and the economy Identify the types of insurance in South Sudan
Elements	<ol style="list-style-type: none"> Concepts used in insurance: Insurer, Insured, Policy, Premium, Policy amount, Subject-matter, Risk and loss Types of Insurance: Marine insurance, Life assurance, fire insurance and accident insurance Importance of insurance: compensate loss, protect against unforeseen risks, benefit insurers, means of saving, employment opportunities, act as security for borrowing loans
Learning Strategies	<ol style="list-style-type: none"> Use a range of sources including given examples to find out about how the insurance industry works From the sources, work in groups to identify the importance of insurance to business and the economy Work in groups to find out about the types of insurance in South Sudan and how they impact on the economy and make a presentation on this
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the key concepts and types of insurance, and how the insurance industry works Written or oral explanation of the importance of insurance to the economy Presentation outlining the types of insurance in South Sudan and how they impact on the economy

S3	Module 4: Inflation
Description	By the end of the module the learners will understand the concept of inflation and its affect on an economy.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the concept and types of inflation 2. Understand the causes of inflation and its negative and positive effects 3. Understand the measures for controlling inflation and relate these to South Sudan
Elements	<p>Types of inflation: Degree of intensity – creeping, mild or gradual inflation, and hyperinflation</p> <p>Causes – demand pull or excess demand, cost-push, structural or demand-shift, imported, expectation and monetary inflation; headline & underlying</p> <p>Measures for controlling inflation: Relief food, stocking food, reduce import tax on food, reduce exchange rate of the dollar and adjust taxes</p>
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources including given examples to find out about the concept and types of inflation 2. Study the sources and work in groups to identify the causes of inflation and its impact on different economies 3. Investigate the measures for controlling inflation, and make a presentation relating these to the situation in South Sudan
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the concept and types of inflation 2. Written or oral explanation of the causes and effects of inflation 3. Presentation outlining the measures that can be taken to control inflation in South Sudan

S3	Module 5: Supply and Demand
Description	By the end of the module the learners will understand the factors affecting supply and demand and their effects on prices in the market
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the concept of supply and demand and its impact on prices within the economy 2. Investigate the factors affecting demand and supply in South Sudan
Elements	<p>Concepts: Demand, effective demand, quantity demanded, supply, quantity supplied, quantity actual sold/supplied</p> <p>Determinants of demand and supply: Demand - Price of commodity, price of other commodities, income, tastes and preferences, seasonal factors, taxation and subsidization, etc;</p> <p>Supply – factors of production, goals of a firm, state of technology, climate and weather, government policies, number of producers, demand</p>
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources including given examples to find out about the concept of supply and demand and how it impacts on prices and the economy generally 2. Use a range of sources and work in groups to investigate the factors affecting supply and demand in South Sudan, and make a presentation on their findings
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the concept supply and demand and its impact on the economy 2. A presentation outlining the factors affecting supply and demand in South Sudan

Secondary 4: International Economics

S4	Module 1: Migration
Description	By the end of the module the learners will understand the relationship between migration and the economy
Learning Outcomes	<ol style="list-style-type: none"> 1. Outline the reasons for migration 2. Evaluate the advantages and disadvantages of migration to the economy and to the people who migrate 3. Investigate the reasons and impact of migration to and from South Sudan
Elements	<p>Reasons of migration: War, economic, natural, persecution and adventure</p> <p>Advantages: create friendship, tourism, possibility of trade and acquiring skills</p> <p>Disadvantages: Diseases, insecurity, brain drain</p>
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources (including given examples of migration) to identify the reasons for migration 2. Work in groups to use the sources to identify the advantages and disadvantages 3. Study the recent history of migration into and out of South Sudan to identify the reasons and impact and make a presentation
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the reasons for migration 2. Written or oral evaluation of the advantages and disadvantages of migration to the economy and to the people who migrate 3. Presentation outlining the impact of recent migrations into and put of South Sudan

S4	Module 2: Capital Movement
Description	By the end of the module the learners will understand the impact of capital movement on an economy
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept and causes of capital movement and its advantages and disadvantages Describe the measures that promote private investment Understand the benefits of foreign investment movement and the obstacles facing the flow of foreign investment Investigate the impact of capital movement in South Sudan
Elements	<ol style="list-style-type: none"> Causes of capital movement: Achieve maximum profit, avoid risks and achieve political motives Advantages of capital movement: Lending country (donor) – increase product capacity, specialization in types of production and extend market; Borrowing country (receiver) – reduce deficit in balance of payments and speed up economic growth Disadvantages of capital movement: Lending country (donor) – investment loss and objection of similar products by local producers; Borrowing country (receiver) – donor loan restriction and problem of loan repayment and interest Measures that promote private investment: Tax motive, guarantee financial assistance private investors and operate directly with private investors Benefits of foreign investment: increase in total wages, gain through lower product price and provision of skills and employment opportunities; Obstacles facing flow of foreign investment: lack of knowledge of private investors, political and economic instability
Learning Strategies	Use a range of sources (including given examples) to find out about: <ol style="list-style-type: none"> The advantages and disadvantages of capital movement The measures that promote private investment The benefits of foreign investment movement and the obstacles facing the flow of foreign investment The impact of capital movement in South Sudan
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the advantages and disadvantages of capital movement Written or oral identification of the measures that promote private investment Written or oral explanation of benefits of foreign investment movement and the obstacles facing the flow of foreign investment Written or oral explanation of the impact of capital movement in South Sudan

S4	Module 3: National Income
Description	By the end of the module the learners will understand how national incomes are measured.
Learning Outcomes	<ol style="list-style-type: none"> Understand the key concept and basic terms of national income Understand the methods and problems encountered in measuring national income and the limitations in using national income figures as measure of standard of living Outline the sources of national income in South Sudan and other countries
Elements	Basic terms: gross domestic products (GDP), gross national product (GNP), net national product (NNP) and Disposal income Methods of measuring national income: the value added approach, income approach and expenditure approach Problems encountered in measuring national income: timing of production, double counting, statistical errors, illegal activities, non-monetary output, inadequate information, inflation, shortage of facilities and shortage of qualified personnel Limitation in using national income as measure of standard of living: types of goods produced, expenditure figures magnified, income distribution pattern and difference in exchange rate Sources of national income: rent, wages, interest and profit
Learning Strategies	Use a range of sources (including given examples) to find out about: <ol style="list-style-type: none"> The key concept and basic terms of national income The methods, problems and limitation of measuring national income The sources of national income in South Sudan and other countries
Assessment	<ol style="list-style-type: none"> Written or oral explanation of concept of national income using the basic terms correctly Written or oral explanation of methods and problems of measuring national income, outlining the limitations in this Written or oral explanation of the sources of national income in South Sudan and other countries including one developed country and one from the East Africa Federation

S4	Module 4: Economic Problems
Description	By the end of the module the learners will understand the causes of key international economic problems and possible solutions to problems facing South Sudan.
Learning Outcomes	<ol style="list-style-type: none"> Understand the types and causes of economic problems Investigate possible solutions for the economic problems in South Sudan Devise future plans for the economic growth in South Sudan
Elements	Types of economic problems: Scarcity, opportunity costs, choice and insatiable wants Causes of economic problems: scarcity of resources, e.g. land, labour, capital, and entrepreneur; insatiable wants, e.g. food, shelter, clothing, medical care, education and security Solutions for economic problems: when to produce, where to produce, what to produce and for whom to produce Future plans for economic problems: agricultural modernization, equal allocation of resources, and creation of employment opportunities for the people
Learning Strategies	<ol style="list-style-type: none"> Use a range of sources (including given examples) to find out about the types and causes of economic problems in a range of countries Use local data to investigate possible solutions for the economic problems in South Sudan and present finding Work in groups to study the data and devise plans for future economic growth in South Sudan
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the types and causes of economic problems in a developed and developing country Presentation outlining possible solutions for the economic problems in South Sudan Plans for future economic growth in South Sudan that take account of the local data and circumstances

S4	Module 5: International Economic Organisations
Description	By the end of the module the learners will understand the role and impact of the main international economic and financial organisations
Learning Outcomes	<ol style="list-style-type: none"> Understand the aims and functions of the key international economic organisations Understand in some detail the operation and impact of the International Monetary Fund
Elements	<p>Major international organizations: IMF, World Bank group – IBRD and IDA and ILO</p> <p>Aims of IMF: promote internal monetary cooperation, facilitate expansion and balance growth, maintain orderly exchange arrangements and establish multi-lateral system of payments</p> <p>Functions of IMF: surveillance, lending, technical assistance and training and research and statistics</p>
Learning Strategies	<ol style="list-style-type: none"> Use a range of sources (including given examples) to find out about the aims and functions of the key international economic organisations Work in groups and use the sources to identify the operation and impact of the IMF and make a presentation on this.
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the aims and functions of the key international economic organisations Presentation outlining the operation and impact of the IMF

S4	Module 6: The world's Economic Systems
Description	By the end of the module the learners will be able to identify and understand the three main economic systems in the world.
Learning Outcomes	<ol style="list-style-type: none"> Outline the characteristic and key differences between capitalist and socialist systems Explain the basis of Islamic system Identify the key features of economic system of South Sudan
Elements	<p>Concepts: economic system – capitalism, socialism, Islamic and mixed economy</p> <p>Characteristics of capitalism: private ownership, economic freedom, profit, competition and price</p> <p>Characteristics of socialism: collective ownership of factors of production, control economic planning and collective satisfaction of wants</p> <p>Bases of Islamic system: encourage private ownership, wealth belongs to God, poor have a right on the wealth of the rich, prohibition of concentration of wealth in the hand of minority and persons classified according to deeds not wealth</p>
Learning Strategies	<p>Use a range of sources (including given examples) and work in groups to:</p> <ol style="list-style-type: none"> Find out about the capitalist and socialist systems and work in groups to identify key differences The basis of the Islamic system Find out about and identify the key features of the economic system of South Sudan
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the differences between the socialist and capitalist systems Written or oral explanation of the Islamic system Written or oral identification of the key features of the economic system of South Sudan

Financial Mathematics

Year 1

S1	Module 1: Exchange of money
Description	By the end of this module the learners will be able to calculate exchange values of the world's major currencies.
Learning Outcomes	<ol style="list-style-type: none"> Understand that different currencies have different values that these change over time, that each currency can be converted into the same value in another currency and that currency exchange is very important to international trade Know the names of some of the world's major currencies and carry out conversion calculations between them using current exchange rates. Be able to convert one currency to other currencies
Elements	US dollar, Euro, GB Pound, Chinese Yuan, Japanese Yen, East African currencies
Learning Strategies	<ol style="list-style-type: none"> List the different notes of the national currency and learners identifying their values in daily market exchange. Learners working in groups to compare the national currency to other currencies in the world for example US dollars, East African currencies and GB Pound Learner learning from experts of any commercial banks available and they are involved in calculating the national currency in relation to foreign currencies e.g. US dollar, Euro, Japanese Yen and East African Currencies.
Assessment	<ol style="list-style-type: none"> Written or oral explanation of currency conversion Recognise the major currencies from the banknotes Convert at least five given currencies at correct values

S1	Module 2: Profit and loss
Description	By the end of this module the learners will calculate profits and analyse monthly profit and loss statements.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concepts profit and loss, components of a simple profit and loss statement, and the importance of a profit and loss statement, Calculate profits using gross income, total expenses, and cost of goods sold Analyze monthly profit and loss statements for a school store and calculate profit margin percentages.
Elements	Gross income, total expenses, and cost of goods sold
Learning Strategies	<ol style="list-style-type: none"> Study examples of profit and loss statements and discuss the information they contain and the way they are set out Learners work in groups calculating the profit margins and stating the relationships between profits and loss and how they arrive at profits and loss statements through introducing them to the cost of goods sold Evaluate examples of a school business in terms of its profits and gains and calculating them in percentage forms
Assessment	<ol style="list-style-type: none"> Written or oral explanation of profit or loss and be able to present profit/loss statement Correctly calculate profit margin percentages from given data Carry out appropriate analysis of given profit and loss statement

S1	Module 3: Shipping expenses
Description	By the end of this module the learners will be able to calculate shipping expenses
Learning Outcomes	<ol style="list-style-type: none"> Understand the concepts of shipping expenses (Including custom and delivering expenses) Calculate shipping expenses, using the different types of custom duties. Calculate additional revenue By the end of this module the learners will be able to calculate shipping expenses
Elements	Shipping expenses: custom tax, delivering expenses Categories of customs duties: Ad-valorem fees and qualitative fees
Learning Strategies	<ol style="list-style-type: none"> Read and listen to explanations of shipping industries and services and the expenses associated with bills of lading Solve problems on shipping involving different types of shipping expenses including custom duties and additional revenue
Assessment	<ol style="list-style-type: none"> Written or oral explanation of shipping expenses Correctly calculate shipping expenses from given data Calculate additional revenue from given data

S1	Module 4: Insurance
Description	By the end of this module the learners will be able to calculate insurance costs according to their types.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept of insurance, Outline the types of insurance. Calculating the insurance premium according to their types.
Elements	Types of insurance: life assurance, Marine insurance, Fire Insurance, Accident insurance, car insurance
Learning Strategies	<ol style="list-style-type: none"> Listen and research the concept if insurance and its significance to the goods. Read about the different types of insurance and discuss relevant examples of each Study a range of examples of insurance types and calculate the premiums
Assessment	<ol style="list-style-type: none"> Written or oral explanation of concept of insurance Summarize various types of insurance Calculate the premiums for at least three types of insurance

S1	Module 5: Shares and bonds
Description	By the end of this module the learners will be able to calculate the value of shares and bonds
Learning Outcomes	<ol style="list-style-type: none"> Understand concept of shares and bonds. Understand the types of shares (in term of shape, in term of rights of their owners, in term of value and fulfillment.). Calculate the value of shares and bonds according to their types
Elements	Types of shares: nominal shares, owner's shares, cash shares, shares have contribution in kind
Learning Strategies	<ol style="list-style-type: none"> Read texts on shares and bonds and use a range of sources to find out about the bond market Study examples of different types of shares and work in groups to identify the differences Work out solutions to problems involving shares values
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept of shares and bonds Written or oral explanation of the various types of shares Correctly calculate the value of shares and bonds from given data

Year 2

S2	Module 1: Simple interest and amount
Description	By the end of this module the learners will be able to calculate simple interest and amount.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept of simple interest and the amount to be repaid. Calculate simple interest and amount.
Elements	Simple interest: (quick methods of calculating the interest charge on a loan. Simple interest is determined by multiplying the interest rate by the principal by the number of periods. The amount: (quick methods of calculating the amount charge on a loan. Amount is determined by adding the principle to simple interest calculated above.
Learning Strategies	<ol style="list-style-type: none"> Listen to explanations and study examples of simple interest and simple future value Calculating simple interest and future value in a range of situations and percentages
Assessment	<ol style="list-style-type: none"> Written or oral explanation the concept of simple interest and simple amount Correctly calculate simple interest and simple amount from given data

S2	Module 1: Simple interest and amount
Description	By the end of this module the learners will be able to calculate simple interest and amount.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept of simple interest and the amount to be repaid. Calculate simple interest and amount.
Elements	<p>Simple interest: (quick methods of calculating the interest charge on a loan. Simple interest is determined by multiplying the interest rate by the principal by the number of periods.</p> <p>The amount: (quick methods of calculating the amount charge on a loan. Amount is determined by adding the principle to simple interest calculated above.</p>
Learning Strategies	<ol style="list-style-type: none"> Listen to explanations and study examples of simple interest and simple future value Calculating simple interest and future value in a range of situations and percentages
Assessment	<ol style="list-style-type: none"> Written or oral explanation the concept of simple interest and simple amount Correctly calculate simple interest and simple amount from given data

S2	Module 2: Compound interest and present value
Description	By the end of this module the learners will be able to define and calculate the compound amount and present value of investments.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept and process of compound amount. Calculate the compound interest and present value of an investment at different rates of interest.
Elements	Compound interest
Learning Strategies	<ol style="list-style-type: none"> Receive explanations and study examples of compound interest and present value Calculating compound interest and present value in a range of situations and percentages
Assessment	<ol style="list-style-type: none"> Written or oral explanation the concept of compound interest and present value Correctly calculate compound interest and present value from given data

S2	Module 3: Equations of value
Description	By the end of this module the learners will be able to construct equations of value
Learning Outcomes	<ol style="list-style-type: none"> Understand the equation of value. Calculate the amount using the time diagram. Calculate the missing value of debts within the equation of value Calculate the period of equation of value.
Elements	Time diagram; Calculation of amount; Finding the missing debts; Finding the period.
Learning Strategies	<ol style="list-style-type: none"> Receive explanations and study examples of equation of value Study and draw line graphs to describe where the focal point in all debts can meet, and solve problems involving the amount of equation of value Use the line graphs to solve the missing debts in the equation of value Work in groups and as individuals to find out the focal points periods of the equation of value.
Assessment	<ol style="list-style-type: none"> Written or oral explanations of equations of value Correctly calculate the amount of debt using a time diagram Correctly calculate the missing values of debts within the equation Correctly calculate the focal period using time diagram

Year 3

S3	Module 1: Annuities
Description	By the end of this module the learners will be able to calculate amounts and present values of annuities
Learning Outcomes	<ol style="list-style-type: none"> Understand the concepts and procedures for calculating annuities Calculate the amount of annuity Understand the concepts of present value of annuity Calculate present value of annuity taking into account the rate, period and the sum
Elements	The amount, rate of interest, period, and equal payment.
Learning Strategies	<ol style="list-style-type: none"> The learners to list down the types of annuity (ordinary and annuities due) Introduce to them the use of financial tables, Students work in groups to discuss the concepts of present value of annuity Students use formula for calculating the present value of annuity (ordinary and annuity due)
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the procedures for calculating annuities Correctly calculate the amount of annuities using the formula Written or oral explanation of the concept of present value of annuity Correctly calculate the present value of an annuity

S3	Module 2: Fixed Installment Schedules
Description	By the end of this module the learners will be able to find the value of a loan, taking account of period and rate.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept of a fixed installment. Draw the schedule and calculate the total interest by using a formula. Complete the table and finding the value of the loan period and rate
Elements	<ol style="list-style-type: none"> Drawing the schedule: 1 year, 2 years, 5 years Schedule: opening balance, interest, installment, depreciation, closing balance Value: total interest, total repayment, value of loan, rate of interest, period
Learning Strategies	<ol style="list-style-type: none"> The learners listen to the explanations of the teacher on the subject of fixed installment schedule and allowing them to ask questions Describe each column such as balance at the beginning, interest, depreciation, installment, balance at the end Construct a table with some values missing in the columns and calculate the total interest or the value of the loan or the rate of interest or the period.
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept of fixed installment Correctly calculate the total interests by using formula Correctly calculate the missing variables and finding the value of the loan and the rate of interest, and the period

S3	Module 3: Amortization of equal payments
Description	By the end of this module the learners will be able to draw a schedule, and complete the table using a formula for finding the amount period and rate.
Learning Outcomes	<ol style="list-style-type: none"> Understand the process of amortization of equal payment Understand the procedures of drawing schedule. Complete a table for calculating the loan period and rate.
Elements	<ol style="list-style-type: none"> Drawing the schedule: opening balance, interest, depreciation, installment and closing balance. Values: values of the loan, rate of interest, period,
Learning Strategies	<ol style="list-style-type: none"> Working in groups to discuss the process of how short terms loans are made in commercial banks. Working in groups and individually to discuss how periodic tables are constructed Working with tables calculating and filling in missing values of the loan, the rate of interest, and the period of the loan.
Assessment	<ol style="list-style-type: none"> Written or oral explanation of understands the concept and process of amortization of equal payment Written or oral explanation of the procedures of drawing tablez Correctly calculate the missing variables and find the value of the loan and the rate of interest, and the period of equal payment

Year 4

S4	Module 1: Bonds
Description	By the end of this module the learners will understand and be able to use the procedures for calculating the purchase price of bonds.
Learning Outcomes	<ol style="list-style-type: none"> Understand the processes of issuing and purchasing bonds Understand the procedures for calculating the purchasing price of bonds
Elements	The procedures of calculating the purchasing price: face value, the rate, the period, nominal value, and investment rate.
Learning Strategies	<ol style="list-style-type: none"> Explaining and discussing the concept of bonds to enable learner appreciating the application of bonds formula in business transaction Listing down steps involved in the calculation the purchase price of a bond
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the process of issuing and purchasing of bonds Correctly calculate the purchase price by using formula

S4	Module 2: Depreciation
Description	By the end of this module the learners will be able to calculate depreciation of an asset of a period of time.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept of depreciation Understand the process of depreciation by redemption method, Calculate depreciation by sinking funds.
Elements	<ol style="list-style-type: none"> Schedule: original book value, depreciation, book value at the end of the years. Calculate the depreciation by redemption method: Depreciation charges, scrap value, useful life. Calculate the depreciation by sinking funds: the useful life cost of book value.
Learning Strategies	<ol style="list-style-type: none"> Explaining and discussing the concept of depreciation of asset to enable learner comprehend the physical value of an asset in business transaction Using straight line methods to allow learner mastering the formula and steps in finding out the values of depreciation charges by redemption methods in drawing the schedules Introducing financial tables in calculating the sinking funds
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept of depreciation Written or oral explanation of the process of depreciation by redemption method Correctly calculate the value of depreciation by sinking funds

S4	Module 3: Issued Shares
Description	By the end of this module the learners will be able to draw a schedule of issued shares and calculate numbers and values of issued shares
Learning Outcomes	<ol style="list-style-type: none"> Understand the classification of issued shares. Understand how to draw a schedule of issued shares Calculate numbers and values of issued shares
Elements	<ol style="list-style-type: none"> Classification of issued shares: by fixed installement.by equal payment, by sinking funds. Draw schedule: opening balance, interest, Installment, depreciation. Calculate number of shares: numbers of shares circulating at the being of the year interest, depreciation, and installment.
Learning Strategies	<ol style="list-style-type: none"> Allow them working in groups to discuss the division of shares in business Working in groups and individually to discuss how to construct the schedule of issued shares Giving more examples on finding numbers and values of issued shares so that learner applied the skills in solving similar problems in the financial markets.
Assessment	<ol style="list-style-type: none"> Written or oral explanation of how to classify issued shares Correctly draw a schedule of issued shares Correctly calculate the numbers and values of issued shares

Financial Mathematics Modules

Year 1

S1	Module 1: Exchange of money
Description	By the end of this module the learners will be able to calculate exchange values of the world's major currencies.
Learning Outcomes	<ol style="list-style-type: none"> Understand that different currencies have different values that these change over time, that each currency can be converted into the same value in another currency and that currency exchange is very important to international trade Know the names of some of the world's major currencies Carry out conversion calculations between them using current exchange rates.
Elements	US dollar, Euro, GB Pound, Chinese Yuan, Japanese Yen, East African currencies
Learning Strategies	<ol style="list-style-type: none"> List the different notes of the national currency and learners identifying their values in daily market exchange. Work in groups to compare the national currency to other currencies in the world for example US dollars, East African currencies and GB Pound Listen to experts of a commercial bank describing how they calculate the national currency in relation to foreign currencies e.g. US dollar, Euro, Japanese Yen and East African Currencies.
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the varying exchange rates of the world's major currencies Correctly convert from one currency to another Correctly calculate values of major currencies using exchange rates

S1	Module 2: Profit and loss
Description	By the end of this module the learners will calculate profits and analyse monthly profit and loss statements.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concepts of profit and loss, components of a simple profit and loss statement, and the importance of a profit and loss statement, Calculate profits using gross income, total expenses, and cost of goods sold, Analyze monthly profit and loss statements for a school store and calculate profit margin percentages.
Elements	Gross income, total expenses, and cost of goods sold
Learning Strategies	<ol style="list-style-type: none"> Work in groups and individually and use a range of resources to identify types of legal forms of business organization, Calculating the profit margins and stating the relationships between profits and loss and how profits and loss statements are made through introducing them to the cost of goods sold Work in small groups to evaluate the school business in terms of its profits and gains and calculate them in percentage forms
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept of profit or loss and be able to present profit/loss statement Correctly calculate profit margin percentages Correctly analyze and report periodic statement of profits

S1	Module 3: Shipping expenses
Description	By the end of this module the learners will be able to calculate shipping expenses
Learning Outcomes	<ol style="list-style-type: none"> Understand the concepts of shipping expenses (Including custom and delivering expenses) Calculate shipping expenses, using the different types of custom duties. Calculate additional revenue
Elements	Shipping expenses: custom tax, delivering expenses Categories of customs duties: Ad-valorem fees and qualitative fees
Learning Strategies	<ol style="list-style-type: none"> Read literature on shipping industries and services and explaining the expenses associated with bill of lading Solve problems on shipping involving different types of shipping expenses including custom duties.
Assessment	<ol style="list-style-type: none"> Written or oral explanation of shipping expenses Correctly calculate shipping expenses Correctly calculate additional revenue

S1	Module 4: Insurance
Description	By the end of this module the learners will be able to calculate insurance costs according to their types.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept of insurance, Outline the types of insurance. Calculating the insurance premium according to their types.
Elements	Types of insurance: life assurance , Marine insurance, Fire Insurance, Accident insurance, car insurance
Learning Strategies	<ol style="list-style-type: none"> Listen to explanations of the concepts and the significance of insurance to the business. Work in groups to study a range of examples of insurance types and identify the different types Work individually to calculate premiums according to the different types
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept of insurance Correctly summarize various types of insurance Correctly calculate the premium of asset insured

S1	Module 5: Shares and bonds
Description	By the end of this module the learners will be able to calculate the value of shares and bonds
Learning Outcomes	<ol style="list-style-type: none"> Understand concept of shares and bonds. Explain the types of shares (in term of shape, in term of rights of their owners, in term of value and fulfilment.). Calculate the value of shares and bonds according to their types
Elements	Types of shares: nominal shares, owner's shares, cash shares, shares have contribution in kind
Learning Strategies	<ol style="list-style-type: none"> Read the texts on shares and bonds to find out about shares, bonds and the financial markets Work together to study examples of shares, and identify the different types Work out solutions to problems involving values of shares
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept of shares and bonds Written or oral explanation of the various types of shares Correctly calculate the values of shares and purchase price of a bond

Year 2

S2	Module 1: Simple interest and amount
Description	By the end of this module the learners will be able to calculate simple interest and amount.
Learning Outcomes	<ol style="list-style-type: none"> Calculate simple interest and amount.
Elements	<ol style="list-style-type: none"> Simple interest: (quick methods of calculating the interest charge on a loan. Simple interest is determined by multiplying the interest rate by the principal by the number of periods. The amount: (quick methods of calculating the amount charge on a loan. Amount is determined by adding the principle to simple interest calculated above.
Learning Strategies	<ol style="list-style-type: none"> Calculate simple interest and simple future value in a range of examples
Assessment	<ol style="list-style-type: none"> Correctly calculate the simple interest and simple amount

S2	Module 2: Compound interest and present value
Description	By the end of this module the learners will be able to define and calculate the compound amount and present value of investments.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept and process of compound amount. Calculate the compound interest and present of an investment at different rates of interest.
Elements	Compound interest
Learning Strategies	<ol style="list-style-type: none"> Read books to understand the concept and process of compound amount Working in groups and individually to calculate compound amount, compound interest and present value of a single amount
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept and process of compound amount Correctly calculate the compound interest, compound amount and present value of a single amount

S2	Module 3: Equations of value
Description	By the end of this module the learners will be able to construct equations of value
Learning Outcomes	<ol style="list-style-type: none"> Understand the equation of value. Calculate the amount using the time diagram. Calculate the missing value of debts within the equation of value Calculate the period of equation of value.
Elements	Time diagram; Calculation of amount; Finding the missing debts; Finding the period.
Learning Strategies	<ol style="list-style-type: none"> Explain the concept of equation of value Study a diagram that illustrates how best to calculate the amount Using line graphs to solve the missing debts in the equation of value Work in groups and as individuals to find out the focal points periods of the equation of value.
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept of equations of value Correctly calculate the amount of debt using time diagram Correctly calculate the missing values of debts within the equation Correctly calculate the focal period using time diagram

Year 3

S3	Module 1: Annuities
Description	By the end of this module the learners will be able to calculate amounts and present values of annuities
Learning Outcomes	<ol style="list-style-type: none"> Understand the concepts and procedures for calculating annuities Calculate the amount of annuity Understand the concepts of present value of annuity Calculate present value of annuity taking into account the rate, period and the sum
Elements	The amount, rate of interest, period, and equal payment.
Learning Strategies	<ol style="list-style-type: none"> Study a range of examples and list down the types of annuity (ordinary annuity and annuities due) Begin to use financial tables, Work in groups to discuss the concepts of present value of annuity Use formula for calculating the present value of annuity (ordinary and annuity due)
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concepts and procedures for calculating annuities Correctly calculate the amount of annuities using the formula Written or oral explanation of the concept of present value of annuity Correctly calculate the present value of an annuity

S3	Module 2: Fixed Installment Schedules
Description	By the end of this module the learners will be able to find the value of a loan, taking account of period and rate.
Learning Outcomes	<ol style="list-style-type: none"> Understand the concept of a fixed installment. Draw the schedule and calculate the total interest by using a formula. Complete the table and finding the value of the loan period and rate
Elements	<ol style="list-style-type: none"> Drawing the schedule: 1 year, 2 years, 5 years Schedule: opening balance, interest, installment, depreciation, closing balance Value: total interest, total repayment, value of loan, rate of interest, period
Learning Strategies	<ol style="list-style-type: none"> Listen to the explanations of the teacher on the subject of fixed installment schedule and allowing them to ask questions Describe each column such as balance at the beginning, interest, depreciation, installment, balance at the end Construct a table with some values missing in the columns and calculate the total interest or the value of the loan or the rate of interest or the period.
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept of fixed installment Correctly calculate the total interests by using formula Correctly calculate the missing variables and find the value of the loan and the rate of interest, and the period

S3	Module 3: Amortization of equal payments
Description	By the end of this module the learners will be able to draw a schedule, and complete the table using a formula for finding the amount period and rate.
Learning Outcomes	<ol style="list-style-type: none"> Understand the process of amortization of equal payment Understand the procedures of drawing a schedule of payments Complete a table for calculating the loan period and rate.
Elements	<ol style="list-style-type: none"> Drawing the schedule: opening balance, interest, depreciation, installment and closing balance. Values: values of the loan, rate of interest, period,
Learning Strategies	<ol style="list-style-type: none"> Listen to explanations of how short terms loans are made in commercial banks and work in groups to list the steps in the process Study examples of how tables are constructed Work with tables calculating and filling in missing values of the loan, the rate of interest, and the period of the loan.
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the concept and process of amortization of equal payment Written or oral explanation of procedures of drawing table Correctly calculate the missing variables and find the value of the loan and the rate of interest, and the period of equal payment

Year 4

S4	Module 1: Bonds
Description	By the end of this module the learners will understand and be able to use the procedures for calculating the purchase price of bonds.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the processes of issuing and purchasing bonds 2. Understand the procedures for calculating the purchasing price of bonds
Elements	The procedures of calculating the purchasing price: face value, the rate, the period, nominal value, and investment rate.
Learning Strategies	<ol style="list-style-type: none"> 1. Study the concept of bonds and how the bonds formula is applied in business transaction 2. Work in groups to list the steps involved in the calculation the purchase price of a bond
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the process of issuing and purchasing of bonds 2. Correctly calculate the purchase price by using formula

S4	Module 2: Depreciation
Description	By the end of this module the learners will be able to calculate depreciation of an asset of a period of time.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the concept of depreciation 2. Understand the process of depreciation by redemption method, 3. Calculate depreciation by sinking funds.
Elements	<ol style="list-style-type: none"> 1. Schedule: original book value, depreciation, book value at the end of the years. 2. Calculate the depreciation by redemption method: Depreciation charges, scrap value, useful life. 3. Calculate the depreciation by sinking funds: the useful life cost of book value.
Learning Strategies	<ol style="list-style-type: none"> 1. Study examples of how depreciation of asset is calculated 2. Use straight line methods to and the formula to finding out the values of depreciation charges by redemption methods in drawing the schedules 3. Use financial tables to calculate sinking funds
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the concept of depreciation 2. Written or oral explanation of the process of depreciation by redemption method 3. Correctly calculate the value of depreciation by sinking funds

S4	Module 3: Issued Shares
Description	By the end of this module the learners will be able to draw a schedule of issued shares and calculate numbers and values of issued shares
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the classification of issued shares. 2. Understand how to draw a schedule of issued shares 3. Calculate numbers and values of issued shares
Elements	<ol style="list-style-type: none"> 1. Classification of issued shares: by fixed instalment.by equal payment, by sinking funds. 2. Draw schedule: opening balance, interest, Installment, depreciation. 3. Calculate number of shares: numbers of shares circulating at the being of the year interest, depreciation, and installment.
Learning Strategies	<ol style="list-style-type: none"> 1. Working in groups to discuss the division of shares in business 2. Working in groups and individually to discuss how to construct the schedule of issued shares 3. Study examples on finding numbers and values of issued shares
Assessment	<ol style="list-style-type: none"> 1. Correctly classify issued shares 2. Correctly draw a schedule of issued shares 3. Correctly calculate the numbers and values of issued shares

Office Practice

Year 1

S1	Module 1: Introduction
Description	By the end of this module the learners will understand the key roles and practices of a modern office
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the purpose of key office roles and practices 2. Understand relationships within the office 3. Suggest ways of resolving issues that might arise in an office
Elements	<ol style="list-style-type: none"> 1. Roles of receptionists, secretary, clerks, managers, file clerks, messengers, project managers, human resource officers 2. Communication within an office 3. Mails & correspondence; Filing and record keeping, minutes and reports 4. Public relations 5. The conduct of Meetings
Learning Strategies	<ol style="list-style-type: none"> 1. Read materials on office roles and practices to acquaint themselves with concepts of office practice 2. Visit offices to find out about the relationship of individuals within the office in a given unit to know what each person does 3. Work in groups to discuss how to identify and resolve possible office issues
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation on the roles and responsibilities of individuals in office practice 2. Written or oral explanation of office practices procedures 3. Suggest a way to resolve practical issue related to office practice

S1	Module 2: Mail and Correspondence
Description	By the end of this module the learners will know how to write and handle mail and correspondence within an office
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the different types of mail and correspondence used in an office 2. Know the basic procedures for handling these 3. Be able to compose and respond to correspondence
Elements	<ol style="list-style-type: none"> 1. Email, letter, fax, text 2. Urgent; confidential; Official; personal 3. Business letters; letters of application; notices and requests
Learning Strategies	<ol style="list-style-type: none"> 1. Look at examples of a variety of types of business correspondence, and work in groups to differentiate them, noting the format and style 2. Read materials to widen their scope of knowledge on procedures for management of office correspondence 3. Practise writing business letters in an appropriate style for a given purpose
Assessment	<ol style="list-style-type: none"> 1. Written or oral suggestion on how to interact with the outside environment in carrying out office duties 2. Written or oral reports on management of mails and correspondences 3. Write an appropriate and correct business letter for a given purpose

S1	Module 3: Advertising
Description	By the end of this module the learners will know how to compose and respond to advertisements
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the role of advertising in marketing and sales 2. Understand how advertising is created and used differently in different media 3. Understand the key messages that need to be conveyed in an advertisement 4. Be able to compose an advertisement for a product
Elements	<ol style="list-style-type: none"> 1. Internet, TV, radio, newspapers and magazine, posters, letters 2. Verbal and visual images, style, product placement, endorsements
Learning Strategies	<ol style="list-style-type: none"> 1. Undertake research activities on the role of advertising in promoting marketing and sales 2. Work in groups to discuss and explain how advertising is created in different media 3. Study a variety of posters, billboards, telephone, TV and radio advertisement and identify how they are transmitted in the media 4. Work in groups to create advertisements for different products
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation on the role of advertising in marketing and sales 2. Written or oral explanation of which particular messages should be conveyed in a specific media 3. Written or oral explanation of the key messages that need to be conveyed in an advertisement 4. Compose appropriate advertisements for a given product using more than one medium

S1	Module 1: Office Equipment
Description	By the end of this module the learners will be able to use a range of office equipment
Learning Outcomes	Know how to use the range of equipment in an office
Elements	<ol style="list-style-type: none"> 1. Computer, cash register, photocopier, printer, fax and phones, automated machines
Learning Strategies	<ol style="list-style-type: none"> 1. Read manuals, watch demonstrations and videos on how to use the range of equipment in the office 2. Use the equipment to carry out allotted tasks 3. Work in groups to write their own instructions on how to use the equipment
Assessment	Use the range of equipment successfully to carry out allotted tasks

Management

Year2

S2	Module 1: Introduction to management
Description	By the end of this module the learners will understand the key functions and principles of management within an organization
Learning Outcomes	<ol style="list-style-type: none"> Describe types and functions of management Understand the roles of management within an organization Understand the levels of management within an organization
Elements	Functions: Vision, Motivation, Planning, Organizing, Directing, Controlling The work of Fredrick Taylor, Henry Fayol & Damuol Hierarchical and flat management, Distributed leadership
Learning Strategies	<ol style="list-style-type: none"> Read texts on management and work in groups to identify the various types and functions of management Listen to talks from managers and discuss in groups the roles and duties of manager within a given organisation Read and working in groups or to identify the levels of management in a given institution
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the types and functions of management Written or oral explanation of how each of the elements contribute to effective management Written or oral explanation of the levels of management

S2	Module 2: Principles and skills of management
Description	By the end of this module the learners will understand the key principles and skills of management
Learning Outcomes	<ol style="list-style-type: none"> Describe the principles of management Explain the skills needed by a manager Explain importance of each skill to management
Elements	Principles: maintaining overview, clarifying of purpose, motivation, empowerment of workforce, task allocation, development of workforce, forward planning, avoidance of problems, risk management Skills: communication, personal-social, motivational, problem-solving, conceptual- creativity, diagnostic – decision making, conflict resolution, recruitment, training
Learning Strategies	<ol style="list-style-type: none"> Read literature on principles of management and explaining how significant these principles are in management of an organization Work in groups to describe necessary skills needed by a manager to perform his or her duty effectively Study skills of a manager and identify how each of these skills can enhance efficient and effective service delivery
Assessment	<ol style="list-style-type: none"> Written or oral explanation of principles of management using examples and explanation on each of the elements discussed Written or oral explanation of the importance of management skills using real examples of the elements in the learning outcomes

S2	Module 3: Leadership
Description	By the end of this module the learners will understand the impact of leadership on an organization
Learning Outcomes	<ol style="list-style-type: none"> Understand the distinction between leadership and management Understand the impact of different styles of leadership Understand the key skills of a leader
Elements	Styles: autocratic, democratic, distributed, top-down, flat, laissez faire Skill: vision, communication, motivation, workforce development, future planning
Learning Strategies	<ol style="list-style-type: none"> Read literature on leadership and management and work in groups to identify how different these concepts are to one another Work in groups to discuss the impact of a given leadership style for effective management Read texts and work in groups to discuss the importance of leadership skills in attaining organizational goals
Assessment	<ol style="list-style-type: none"> Written or oral explanation of distinction between leadership and management using examples of each elements in the learning outcomes Written or oral explanation of the impact of different styles of leaderships Written or oral explanation of the key leadership skills required of a manager

S2	Module 4: Delegation of authority
Description	By the end of this module the learners will understand the meaning of delegation, list the principles, processes and state advantages and disadvantages of delegation
Learning Outcomes	<ol style="list-style-type: none"> Explain the meaning of delegation Understand the principles of delegation State the advantages and disadvantages of delegation
Elements	Principles: clarity, responsibility, command and communication Process: allocation of work, duties, delegation, obligation Advantages: result-time motivation, capacity building
Learning Strategies	<ol style="list-style-type: none"> Read materials on delegation and work in groups to identify the ways in which responsibilities are delegated by top management to subordinates Listen to managers explain and compare different principles of delegation Working in groups to discuss the merits and demerits of delegation of responsibilities
Assessment	<ol style="list-style-type: none"> Written or oral explanation of the elements involved in delegation of authority Written or verbal explanation of different principles of delegation Written or oral explanation of the advantages and disadvantages of delegation of authority

S2	Module 5: Motivation
Description	By the end of this module the learners will understand the importance of motivation in leadership and management
Learning Outcomes	<ol style="list-style-type: none"> 1. Know the main types of motivation 2. Know about the key theories of motivation 3. Explain effect of motivation on job performance
Elements	Motivation theories: Maslow, Hertzberg Types: positive, negative, intrinsic, extrinsic
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources to find out about motivation and its various types, and work in groups to discuss the theories of motivation and their importance 2. Work in groups to make presentation to the class on the effect of motivation on job performance
Assessment	<ol style="list-style-type: none"> 1. Written or oral explanation of the theories of motivation 2. Written or oral explanation of the different types of motivation 3. Written or oral explanation of the effect of motivation on job performance

Taxation

Year 3

S3	Module 1: Introduction to taxation
Description	By the end of this unit learners will understand the key principles of taxation
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the reasons why citizens pay taxes 2. Understand the use to which they are put 3. Know the difference between tax and fee
Elements	<ol style="list-style-type: none"> 1. Individual and national benefits of pooled resources 2. The range of Ministries in RSS and the services they provide 3. General contribution as opposed to specific payment for a service
Learning Strategies	<ol style="list-style-type: none"> 1. Use a range of sources to find out why people should pay tax, and work in groups to discuss the rights and wrongs of this 2. Use a range of sources to find out about the uses of taxes within the nation 3. Identify the services the government offers freely or at nominal fee and services offered by professional e.g. doctor, engineer, accountant
Assessment	<ol style="list-style-type: none"> 1. Written and/or oral report of the reasons of paying taxes 2. Written and/or oral report of how the government uses tax revenue 3. Written and/or oral description of the difference between tax and fee

S3	Module 2: Ways of Collecting Taxes
Description	By the end of this unit the learners will understand the nature and impact of the three main types of taxes
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the three main types of taxes 2. Understand the impact of these taxes on the individual and the economy
Elements	Per capita tax; Proportional tax; Progressive tax
Learning Strategies	<ol style="list-style-type: none"> 1. Research on how much tax is paid by an individual or business entity 2. Discuss in groups how taxes affects the individual and the economy
Assessment	<ol style="list-style-type: none"> 1. Written and/or oral explanation of the three types of taxes 2. Written and/or oral evidence by students of the impact of each type of tax on the individual and the economy

S3	Module 3: Classification of Tax
Description	By the end of this unit learners will understand the different types of taxes and their relative effectiveness.
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the difference between direct and indirect taxes 2. Explain the basis of classifications of taxes and understand the advantages and disadvantages of each class. 3. Describe the types and importance of custom duty.
Elements	<ol style="list-style-type: none"> 1. Income contributions, valued and sales taxes 2. Income tax – corporation tax – capital tax – custom duty –excise duty – value added tax - 3. Efficiency of collection, amounts collected, annual variations, impact on groups of taxpayers 4. Importance: revenue – hard currency
Learning Strategies	<ol style="list-style-type: none"> 1. Work in groups to discuss and identify the difference between direct and indirect taxes 2. Study examples of different taxes and work in groups to discuss and write down the basis of classifying taxes and write down the advantages and disadvantages of basis of classifying taxes 3. Work in groups to to discuss and investigate the types and significance of custom duty
Assessment	<ol style="list-style-type: none"> 1. Written and/or oral explanation of the difference between direct and indirect taxes 2. Written and/or oral report on the basis of classification of taxes 3. Written and/or oral report on the advantages and disadvantages of basis of classification of taxes 4. Written and/or oral explanation of types and importance of custom duty

S3	Module 4: Business Profit Tax
Description	By the end of this unit learners will be able to calculate the tax to be paid by a taxable business
Learning Outcomes	<ol style="list-style-type: none"> Understand the basis and application of business profit tax Calculate the tax to be paid by a business on its profits
Elements	Business profit tax as applied in South Sudan and other East African countries
Learning Strategies	<ol style="list-style-type: none"> Research from business owner how his/her profit are shared Practice calculation of business profit tax from given exercises
Assessment	<ol style="list-style-type: none"> Written and/or oral explanation of business profit tax Correctly calculate business profit tax

S3	Module 5: Tax Rate
Description	By the end of this unit learners will understand the impact on revenues and the taxpayer of the two key types of tax rate
Learning Outcomes	<ol style="list-style-type: none"> Understand the impact of the two types of tax rate on revenues Understand the impact of the two types of tax rate on taxpayers Calculate tax to be paid within each type on a range of incomes
Elements	Proportional tax rate. Progressive tax rate.
Learning Strategies	<ol style="list-style-type: none"> Group students to discuss and write down the effect of tax rate on the revenue Ask students to work in team to discuss and report the effect of tax rate on tax payer Run students' session on calculation of tax on incomes of individuals and business entities
Assessment	<ol style="list-style-type: none"> Written and/or oral report on the effect of tax rate on the revenue Written and/or oral report on the effect of tax rate on the taxpayers Correctly calculate income tax of individuals and business entities

S3	Module 6: Incidence of Tax
Description	By the end of this unit learners will understand the impact of the two types of incidence of tax on the individual and the economy of the country
Learning Outcomes	<ol style="list-style-type: none"> Understand the basis of the two types of incidence of tax. Explain the impact of the taxes on individuals and the economy of the country.
Elements	Types : formal – effective Impact : progressive – regressive – economy
Learning Strategies	<ol style="list-style-type: none"> Students research the types of incidence of tax Students discuss in group impact of tax on individuals and the economy
Assessment	<ol style="list-style-type: none"> Written and/or oral description of incidence of tax and its two types Written and/or oral explanation of the impact of two types of incidence on individuals taxpayer and the economy of the nation

S3	Module 7: Local Taxes
Description	By the end of this unit learners will understand the range of local taxes applied in the republic of South Sudan and their importance to the economy of the country.
Learning Outcomes	<ol style="list-style-type: none"> Know the local taxes that are applied in South Sudan. Explain importance of the local taxes to the economy of the country.
Elements	Local returns, rates Agriculture tax, animal tax. Entertainment tax, licenses.
Learning Strategies	<ol style="list-style-type: none"> Students to discuss in groups and list taxes paid to the local government authorities i.e. state, county and payam Group students to discuss the importance of local taxes to economy
Assessment	<ol style="list-style-type: none"> Written and/or oral evidence on the various local taxes applied in South Sudan Written and/or oral explanation of the importance of local taxes to the economy of South Sudan

S3	Module 8: Components of Tax
Description	By the end of this unit learners will understand the impact of the three key components of taxes.
Learning Outcomes	<ol style="list-style-type: none"> Understand the three components of tax. Understand the impact of these components.
Elements	Subject – amount – rate
Learning Strategies	<ol style="list-style-type: none"> Group students to discuss and describe the components of tax Students discuss in group and explain the effect of components of tax
Assessment	<ol style="list-style-type: none"> Written and/or oral explanation of the three components of tax Written and/or oral description of the effect of components of tax

Government Accounts

Year 4

S4	Module 1: Introduction
Description	By the end of this module the learners will understand the key processes of governmental accounting and how these differ from commercial accounting.
Learning Outcomes	<ol style="list-style-type: none"> Understand the key processes of governmental accounting Distinguish between governmental accounting and commercial accounting
Elements	Governmental accounting procedures Similarities, differences with commercial accounting
Learning Strategies	<ol style="list-style-type: none"> Students to discuss in group and list as many as possible government activities Read and discuss in groups about the difference between governmental accounting and commercial accounting
Assessment	<ol style="list-style-type: none"> Written and/or oral report on government activities Written and/or oral presentation about the difference between governmental accounting and commercial accounting

S4	Module 2: Government Budgets
Description	By the end of this module the learners will understand the key processes, factors and procedures in determining a government budget.
Learning Outcomes	<ol style="list-style-type: none"> Understand the key features of a government budget Understand the factors that determine a government budget Give differences between revenue and expenditure budgets Name sources of revenue
Elements	Budget; control, over-spending Division: revenue expenditure Sources: tax and non tax
Learning Strategies	Study examples of government budgets and work in groups to: <ol style="list-style-type: none"> Identify the key characteristics Discuss the factors that determine a government budget Study examples of budgets and work in groups to identify the difference between revenue and expenditure budgets Identify the sources of government revenue
Assessment	<ol style="list-style-type: none"> Written and/or oral explanation of the characteristics of government budget Written and/or oral evidence on factors that determine a government budget Written and/or oral report on the difference between revenue and expenditure budgets Written and/or oral presentation of the sources of government revenue

S4	Module 3: Elements of expenditure within a budget
Description	By the end of this module the learners will understand the key elements of government expenditure and be able to prepare a budget
Learning Outcomes	<ol style="list-style-type: none"> Understand the functions of the three chapters of government expenditure Understand how an expenditure budget is determined Understand how to prepare budget from given data correctly
Elements	Functions: salaries, services and development projects
Learning Strategies	Use a range of sources to find out about government expenditure and work in groups to: <ol style="list-style-type: none"> Discuss and explain the functions of the three chapters of government expenditure How government expenditure budget is determined Identify how government budgets are prepared
Assessment	<ol style="list-style-type: none"> Written and/or oral explanation of the functions of the three chapters of government expenditure Written and/or oral explanation of how government expenditure budget is determined Written and/or oral explanation of how government expenditure budget prepared

S4	Module 4: Miscellaneous Accounts
Description	By the end of this module the learners will be able to record items in a deposit and suspense account
Learning Outcomes	<ol style="list-style-type: none"> Understand deposit and suspense accounts Record items in a deposit and suspense account
Elements	<ol style="list-style-type: none"> Deposit accounts- suspense accounts Items: receipts – unpaid salaries, payment loan- advance of salary.
Learning Strategies	<ol style="list-style-type: none"> Read, discuss and identify key features of deposit and suspense accounts Students to work in group to practice the recording of items in the deposit and suspense accounts
Assessment	<ol style="list-style-type: none"> Written and/or oral explanation on deposit and suspense accounts Written and/or oral explanation of recording receipts, unpaid salaries, payment of loan-advance of salary in deposit and suspense accounts

S4	Module 5: Financial Forms and Revenue Collection Procedures
Description	By the end of this module the learners will understand the function and use of financial forms.
Learning Outcomes	<ol style="list-style-type: none"> Understand the function of different financial forms Understand the importance of each financial forms in controlling the movement of public funds and the collection of revenues
Elements	<ol style="list-style-type: none"> FF No 15, FF No 67. FF No 39. FF No 65, FF No 19 and FF No 50 Uses: revenue collection Importance – control and accountability
Learning Strategies	<ol style="list-style-type: none"> Work in groups to study and identify the functions of different financial forms provide d by the government Discuss and differentiate the financial forms in controlling movements of public funds and the collection of revenues
Assessment	<ol style="list-style-type: none"> Written and/or oral explanation of the functions of the different financial forms Written and/or oral explanation of importance of each financial form

S4	Module 6: Payment procedures
Description	By the end of this module the learners will understand the procedures and methods for the disbursement of public funds
Learning Outcomes	<ol style="list-style-type: none"> Understand the different methods of disbursement of public funds Know which financial forms are used in payment procedures Understand the importance of these procedures and methods
Elements	FF No. 17, FF No. 40, standing order, cheque, transfer letter Cash/Cheque payments Importance- control and accountability
Learning Strategies	<ol style="list-style-type: none"> Read, discuss and distinguish the different methods of disbursement of public funds Work in a team to discuss and explain the financial forms used in payment procedures Discuss in groups and describe the importance of these procedures and methods
Assessment	<ol style="list-style-type: none"> Written and/or oral evidence about the distinction between the different methods of disbursement of public funds Written and/or oral explanation of the financial forms used in payment procedures Written and/or oral description of the importance of the payment procedures and methods

S4	Module 7: Government revenue
Description	By the end of this module the learners will understand the different sources of government revenue
Learning Outcomes	<ol style="list-style-type: none"> Understand the different sources of government revenue Differentiate between tax and non- tax revenue
Elements	Tax revenue: direct tax, indirect tax, local taxes Non- tax revenue: the oil rates, government assets Others: loans, financial grant- donations.
Learning Strategies	<ol style="list-style-type: none"> Work in groups to discuss and enumerate as many as possible the sources of government revenues in South Sudan Work in a team to discuss and differentiate between tax and non-tax revenues in South Sudan
Assessment	<ol style="list-style-type: none"> Written and/or oral explanation of sources of government revenues in South Sudan Written and/or oral presentation of the difference between tax and non-tax revenues in South Sudan



Commercial Programme Syllabuses

South Sudan