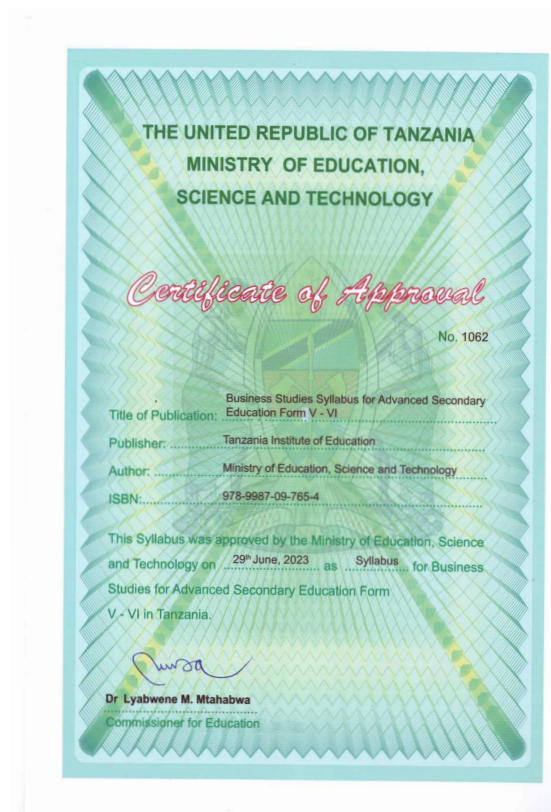


**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY**



**BUSINESS STUDIES SYLLABUS FOR ADVANCED SECONDARY EDUCATION**  
**FORM V-VI**  
**2023**

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Tanzania Institute of Education

Mikocheni Area

132 Ali Hassan Mwinyi Road

P.O. Box 35094

14112 Dar es Salaam

Tel. 255 735 041 168 / 735 041 170

E-mail: [director.general@tie.go.tz](mailto:director.general@tie.go.tz)

Website: [www.tie.go.tz](http://www.tie.go.tz)

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## **Abbreviations and Acronyms**

ICT	Information and Communication Technology
TIE	Tanzania Institute of Education
TRA	Tanzania Revenue Authority
UCLES	University of Cambridge Local Examinations Syndicate
ZRA	Zanzibar Revenue Authority

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Dr Aneth A. Komba  
Director General

**Tanzania Institute of Education**

## **1.0 Introduction**

Business Studies for Advanced Secondary Education is a compulsory subject for students who choose to join the Business Studies stream taking it among the subjects in their combination. It intends to promote knowledge, skills and attitude necessary for students to make informed decisions about business related matters. The subject helps students to learn how to conduct business research, use problem-solving techniques, and weigh-in their options on the areas of basic aspects of business environment and management, business financing, marketing, insurance, policy and regulations. Students are further expected to acquire communication, collaborative, creative critical thinking and problem-solving skills in dealing with business issues.

This Syllabus is designed to guide the teaching and learning of Business Studies for Advanced Secondary Education, Form V-VI in the United Republic of Tanzania. The syllabus interprets the competences indicated in the 2023 Advanced Secondary Education Curriculum. It provides valuable information that will enable the teachers to effectively plan teaching and learning process. The syllabus emphasises learning by doing approach in the entire teaching and learning process with the intention of creating a person with relevant business skills and attitude of initiating any economic activity.

## **2.0 Main Objectives of Education in Tanzania**

The main objectives of education in Tanzania are to enable every Tanzanian to:

- (a) Develop and improve his or her personality so that he or she values himself or herself and develops self-confidence;
- (b) Respect the culture, traditions and customs of Tanzania; cultural differences; dignity; human rights; attitudes and inclusive actions;
- (c) Advance knowledge and apply science and technology, creativity, critical thinking, innovation, cooperation, communication and positive attitudes for his or her own development and the sustainable development of the nation and the world at large;
- (d) Understand and protect national values, including dignity, patriotism, integrity, unity, transparency, honesty, accountability and the national language;
- (e) Develop life and work-related skills to increase efficiency in everyday life;

- (f) Develop a habit of loving and valuing work to increase productivity and efficiency in production and service provision;
- (g) Identify and consider cross-cutting issues, including the health and well-being of the society, gender equality, as well as the management and sustainable conservation of the environment; and
- (h) Develop national and international cooperation, peace and justice per the Constitution of the United Republic of Tanzania and international conventions.

### **3.0 Objectives of Advanced Secondary Education**

The objectives of Advanced Secondary Education are to enable the student to:

- (a) Strengthen, broaden and develop a deeper understanding of the knowledge, skills and attitudes developed at the Ordinary Secondary Education;
- (b) Safeguard customs and traditions, national unity, national virtues, democracy, respect for human and civil rights, duties and responsibilities associated with such rights;
- (c) Develop self-confidence and the ability to learn in various fields, including science and technology as well as theoretical and technical knowledge;
- (d) Improve the use of language in academic communication;
- (e) Strengthen accountability for cross-cutting issues, including health, security, gender equality and sustainable environmental conservation;
- (f) Develop competence and various skills which will enable the student to employ himself or herself, to be employed and to manage his or her life by exploiting his or her environment well; and
- (g) Develop readiness to continue to a college education.

### **4.0 General Competences for Advanced Secondary Education**

The general competences for Advanced Secondary Education are to:

- (a) Apply the knowledge and skills acquired in ordinary secondary education to strengthen and broaden academic understanding;



- (b) Demonstrate an appreciation of citizenship, national virtues, human rights and civil rights;
- (c) Demonstrate confidence in learning various fields, including Science and Technology, theoretical knowledge and vocational education;
- (d) Use language skills in academic communication;
- (e) Apply knowledge of cross-cutting issues to master the surrounding environment;
- (f) Use knowledge and skills to enable a student to employ oneself, be employed as well as manage life and his/her environment; and
- (g) Demonstrate readiness to proceed to the next level of education.

## 5.0 Main and Specific Competences

The main and specific competences to be developed are presented in Table 1.

**Table 1:** *Main and Specific Competences for Form V-VI*

Main competences	Specific competences
1.0 Demonstrate mastery of principles of business	1.1 Demonstrate an advanced understanding of the principles of business
2.0 Demonstrate an understanding of the business environment	2.1 Demonstrate an understanding of the policies and laws governing medium scale business
3.0 Conduct a project in Business Studies	3.1 Prepare a medium scale business plan

## 6.0 Roles of Teachers, Students and Parents in Teaching and Learning

A good relationship between a teacher, student and parent or guardian is fundamental in insuring successful learning. This section outlines the roles of each participant in facilitating effective teaching and learning of Business Studies.

## **6.1 The teacher**

The teacher is expected to:

- (a) Help the student to learn and acquire the intended competences in Business Studies;
- (b) Use teaching and learning approaches that will allow students with different needs and abilities to:
  - (i) develop the competences needed in the 21<sup>st</sup> century; and
  - (ii) actively participate in the teaching and learning process;
- (c) Use student centred instructional strategies that make the student a centre of learning which allow them to think, reflect and search for information from various sources;
- (d) Create a friendly teaching and learning environment;
- (e) Prepare and improvise teaching and learning resources;
- (f) Conduct formative assessment regularly by using tools and methods which assess theory and practice;
- (g) Treat all the students equally irrespective of their differences;
- (h) Protect the student while at school;
  - (i) Keep track of the student's daily progress;
  - (j) Identify individual student's needs and provide the right intervention;
- (k) Involve parents/guardians and the society at large in the student's learning process; and
- (l) Integrate cross-cutting issues and ICT in the teaching and learning process.

## **6.2 The student**

The student is expected to:

- (a) Develop the intended competences by participating actively in various learning activities inside and outside the classroom; and

- (b) Participate in the search for knowledge from various sources, including textbooks, reference books and other publications in online libraries.

### **6.3 The parent/guardian**

The parent/guardian is expected to:

- (a) Monitor the child's academic progress in school;
- (b) Where possible, provide the child with the needed academic support;
- (c) Provide the child with a safe and friendly home environment which is conducive for learning;
- (d) Keep track of the child's progress in behaviour;
- (e) Provide the child with any necessary materials required in the learning process; and
- (f) Instil in the child a sense of commitment and positive value towards education and work.

### **7.0 Teaching and Learning Methods**

The teaching and learning methods are instrumental in developing student's competences. This syllabus suggests teaching and learning methods for each activity which includes but not limited to discussions, presentations, field visits, practical work, research and project works. However, a teacher is advised to plan and use other appropriate methods based on the environment or context. All the teaching and learning methods should be integrated with the everyday lives of students.

### **8.0 Teaching and Learning Resources**

The process of teaching and learning requires different resources. In that regard, both the teacher and students should work together to collect or improvise alternative resources available in the school and home environment when needed. The teacher and student are expected to constantly seek for information from various sources to effectively facilitate teaching and learning process. The list of approved textbooks and reference books shall be provided by TIE.

### **9.0 Assessment**

Assessment is important in teaching and learning of Business Studies subject. It is divided into formative and summative assessments.

Formative assessment informs both the teacher and students on the progress of teaching and learning, and in making decisions on improving the teaching and learning process. Teachers are, therefore, expected to apply a wide range of formative assessment methods which include but not limited to discussions, presentations, oral questions, brainstorming, experiments, observations, practical and projects.

Summative assessment, on the other hand, will focus on determining student's achievement of learning. Teachers are expected to use a variety of summative assessments including mid-term tests, terminal, mock examinations and projects. The scores obtained from these assessments will be used as Continuous Assessment (CA). Therefore, the continuous assessments shall contribute 30% and the National Form VI Examination shall be 70% of the student's final achievement, as indicated in Table 2.

**Table 2:** *Contribution of Continuous Assessment and National Examination in the final score*

Type of Assessment	Form V	Form VI
First Term Examination	5%	6%
Second Term Examination	5%	-
Project	-	7%
Mock Examination	-	7%
National Examination	-	70%
<b>Total</b>	<b>100%</b>	

## 10.0 Number of Periods

The Business Studies Syllabus for Advanced Secondary Education provides estimates of the time that will be spent in teaching and learning, in consideration of the complexity of the specific competences and the learning activities. Ten periods of 40 minutes each, have been allocated for this subject per week.

## **11.0 Teaching and Learning Contents**

The contents of this syllabus are presented in matrix form with seven columns which include main competences, specific competences, learning activities, Suggested teaching and learning methods, assessment criteria, suggested resources, and number of periods as presented in Table 3-4.

## Form V

**Table 3:** *Detailed Contents for Form V*

Main competence	Specific competence	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
1.0 Demonstrate mastery of principles of business	1.1 Demonstrate an advanced understanding of the principles of business	(a) Describe the basic aspects of business environment ( <i>stakeholders in business and agents supporting business start-ups</i> )	<p><b>Think-ink-pair-share:</b> Ask students to think and share business stakeholders and business agents found in their communities. Guide students to summarise their responses with regards to stakeholders and agents supporting business start-ups</p> <p><b>Guest speaker:</b> Invite a resourceful person to share with students on his or her experience based on: Stakeholders in business and Agents supporting business start-ups. Then, summarise what they have learnt from the resourceful person</p> <p><b>Skills lab:</b> Guide students to formulate a business club. Provide students with the business club guidelines and milestones. Ask them to work on components of the simple constitution of a club such as membership,</p>	Business environment clearly described	Online/ offline sources and brochures from Tanzania National Business Council (TNBC) and Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA)	160

Main competence	Specific competence	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			leadership, finance, disputes, dissolution and share			
		(b) Describe some advanced aspects of the business units ( <i>size classification, company and company's management, franchise, joint ventures and cooperatives, formation and dissolution</i> )	<p><b>Role play:</b> Use manageable groups to role play features associated with running a business as a group</p> <p>Relate the role play to the meaning, features, formation and dissolution of company, franchise, joint venture, and cooperatives</p> <p><b>Case study:</b> Provide case studies that portray company, franchise, joint venture and cooperative businesses. In manageable groups, students should be assigned one of the cases to discuss and share lessons learnt from the case study to the whole class</p> <p><b>Skills lab:</b> Guide students in manageable groups, to develop a Memorandum and Articles of Association using a template provided to them</p> <p>Let students present their draft of the Memorandum and</p>	Some advanced aspects of the business units clearly described	Company Act, videos/ trade shows, Online/ offline sources	

Main competence	Specific competence	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			Articles of Association to receive feedback for further improvement <b>Project activity:</b> Students polish the draft Memorandum and Articles of Association			
		(c) Describe some advanced aspects of financing medium businesses ( <i>internal and external sources: retained earnings, sale and leaseback of non-current assets, share capital, venture capital, overdrafts, loans, debentures,</i>	<b>Brainstorming:</b> Organise students in manageable groups to reflect and share on the sources of business financing. Relate students' reflections to the internal and external sources of business financing <b>Gamification:</b> Use game design techniques to present scenarios that will require students to organise finance for business start-ups from among themselves <b>Case study:</b> Organise students in manageable groups and provide a case study that portrays internal and external sources of financing. Let students discuss and share lessons learnt from the case study	Some advanced aspects of financing medium businesses clearly described	Loan application forms, and Online/ offline sources	



Main competence	Specific competence	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
		<i>crowd funding and government grants)</i>	<b>Guest speaker:</b> Invite a resourceful person who can share with the students on advanced aspects of financing businesses. Let students summarise what they have learnt in relation to sources of finance			
2.0 Demonstrate an understanding of the business environment	2.1 Demonstrate an understanding of the policies and laws governing medium scale business	(a) Explore the basic aspects of the policy and regulatory environment governing medium businesses in Tanzania ( <i>roles of government and non-governmental agencies, policies, laws and by-laws</i> )	<p><b>Field trip:</b> Guide students to visit nearest regulatory authority and find out policies governing medium businesses in Tanzania</p> <p><b>Group activity:</b> Organise students in manageable groups to discuss the roles of government and non-governmental agencies, policies, laws and by-laws learned in a field trip and write a short report that summarises the lessons</p> <p><b>Guest speaker:</b> Invite resourceful person from government agencies responsible for regulating medium business operations in Tanzania and share the following:</p> <p>(i) Government and non - government agencies;</p>	Basic aspects of the policy and regulatory environment governing medium sized businesses in Tanzania are effectively explored	Online/ offline sources, Rules, regulations and policies governing business in Tanzania	120

Main competence	Specific competence	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			(ii) roles of such agencies; and (iii) Business regulations ( <i>laws, policies, by-laws</i> ) by writing and submitting a report with recommendations on how they will comply with business regulations in their business club			
		(b) Describe procedures for registering medium businesses in Tanzania ( <i>types of licences, importance of registration and sanctions for non-compliance</i> )	<b>Reflection:</b> Guide students to use quiz trivia to recall the importance of business compliance and certification. Relate their responses to types of licences, importance of registration and certification and compliance <b>Guest speaker:</b> Invite a staff working at district/agency who is in charge of supervising businesses registration and licensing in the community. The resource person should share his/her experience on; procedure for registration and licensing a medium businesses and penalties	Procedures for registering medium sized businesses in Tanzania is clearly described	Procedures guide book for registration, and Sample of application form for registration, Company Act, The Business Activities Registration Act, Business	

Main competence	Specific competence	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			<p>for non-compliance</p> <p><b>Skills lab:</b> Using a template of a business registration guide, students in manageable groups discuss the steps for registering businesses with relevant authorities</p> <p><b>Project activity:</b> Task students in manageable groups to prepare the procedures of registering a medium business of their choice, then discuss or foresee the registration challenges they may encounter and the mitigation plan of the identified challenges</p>		registration guide book, Online/ offline sources	
3.0 Conduct a project in Business Studies	3.1 Prepare a medium scale business plan	(a) Identify an appropriate business opportunity and develop its business plan	<p><b>Brainstorming:</b> Guide students to think and share business opportunities around them</p> <p><b>Skills lab:</b> Organise students in manageable groups to develop a plan that shows business description, operation activities, market analysis and marketing plan. Let students present their plans to receive feedback for</p>	Business opportunity identified and its business plan developed	Online/ offline sources, and business plan samples	70

Main competence	Specific competence	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			<p>further improvements</p> <p><b>Group activity:</b> Provide students with templates of management, organisation, operations and financial plans. Let students discuss and reflect what they learned in the previous classes to create their own plans and share with the rest of class through presentation</p> <p><b>Skills lab:</b> Organise students in manageable groups to develop management, organisation, operations and financial plans for medium businesses using relevant templates shared. Let students present their plans to receive feedback for further improvements</p> <p><b>Project activity:</b> Task students in manageable groups to create a business plan for medium business that includes business description, market analysis, marketing, management, organisation, operations and financial plans</p>			

## Form VI

**Table 4:** *Detailed Contents for Form VI*

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
1.0 Demonstrate mastery of principles of business	1.1 Demonstrate an advanced understanding of the principles of business	(a) Describe some basic aspects of operations management ( <i>methods of production, value addition and stock administration</i> )	<p><b>Brainstorming:</b> Guide students to reflect on the basic aspects of operations management they learnt in O-level. Relate their responses to the methods of production, value addition and stock administration</p> <p><b>Case study:</b> Provide a case study that portrays basic aspects of operations management. Guide students in groups to analyse the case study and make presentation in the class. Relate their presentations to basic aspects of operations management</p> <p><b>Project activity:</b> Task students in manageable groups to improve operations management of their current businesses and showcase at their exhibitions</p>	Concept of operations management clearly explained	Online/ offline sources, visual aids and diagrams	210

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
		(b) Explain some aspects of insurance for medium businesses ( <i>choice of appropriate insurance plan and procedures for filing insurance claims</i> )	<p><b>Scenario:</b> Share a short story to the students concerning different damages in a community. Then, guide the students to relate the findings with choice of appropriate insurance plan and procedures for filling insurance claims</p> <p><b>Skills lab:</b> Use manageable groups to discuss how to ensure medium businesses and what insurance plan can be used to achieve this goal</p> <p><b>Resourceful person:</b> Invite a resourceful person, who is an expert on aspects of insurance for medium businesses</p> <p>Let students write a report on what they learnt from the resource person</p> <p><b>Project activity:</b> Task students in their club to Organise and conduct</p>	Some aspects of insurance for medium businesses properly explained	Online/offline sources, Insurance documents (guides, fliers, claim application form and Cover note), Bank and Financial Institutions Act	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			insurance for medium businesses awareness campaign within the school community or the community around the school			
		(c) Describe some advanced aspects of marketing ( <i>marketing mix - 4Cs and 7Ps, market changes, market segmentation, marketing boards, market research, e-marketing</i> )	<p><b>Group activity:</b> Organise students in manageable groups to reflect on how they influenced customers about their products or services and made more sales at Ordinary Level Secondary Education. Let groups share their responses with the rest of the class. Relate their responses to the aspects of marketing</p> <p><b>Case study:</b> Provide a case study that portrays the marketing activities of an operating business in the community. The case study should indicate the marketing mix. Let students analyse the case study and present their findings. Relate</p>	Some advanced aspects of marketing clearly described	ICT devices, demonstrating how e-marketing operates	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			<p>their presentations to aspects of marketing</p> <p><b>Scenario:</b> Organise students in manageable groups and provide a scenario on selected aspects of marketing. Let students discuss and share their findings</p> <p>Relate their findings with the selected aspects of marketing</p> <p><b>Project activity:</b> Task students in their business club to improve aspects of marketing of their products or services and prepare a report to present at the exhibitions</p>			
		(d) Explore the basic aspects of law of contract ( <i>nature of contractual obligations, elements of a contract,</i>	<b>Group activity:</b> Organise students in manageable groups to reflect on any agreements they have signed at Ordinary Secondary	Basic aspects of law of contract effectively explored	The Law of Contract Act, samples of contracts,	



Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
		<i>formation of a contract, types of misrepresentation, forms and consequences of breach of contract and remedies for breach)</i>	<p>Education whether academic, business or general. Relate their reflections to the meaning of contract</p> <p><b>Case study:</b> Provide a case study portraying aspects of law of contract</p> <p>Guide students to analyse the case study and discuss the aspects of law of contract</p> <p><b>Project activity:</b></p> <ul style="list-style-type: none"> <li>(i) Ask students to bring copies of contracts;</li> <li>(ii) Guide them to use the contracts to reflect on the basic elements of a contract; and</li> <li>(iii) Task students in their business clubs to develop a contract and showcase it</li> </ul>		Online/ offline sources	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
2.0 Demonstrate an understanding of the business environment	2.1 Demonstrate an understanding of the policies and laws governing medium scale businesses	(a) Describe taxes and levies associated with medium businesses in Tanzania	<p><b>Guest speaker:</b> Invite tax/levies officer from Local government or Tanzania Revenue Authority (TRA)/ Zanzibar Revenue Authority (ZRA) to share their knowledge and experience on tax and levy issues associated with medium businesses. Prepare guiding questions based on: Types and assessment of tax/levies for medium businesses.</p> <p>Summarise the lesson by linking the guest speaker's experience to the types of tax and tax assessment in relation to medium businesses in Tanzania</p> <p><b>Skills lab:</b> Assign the students to reflect on specific types of taxes/levies and how they can adopt (some of) them in their business club.</p>	Taxes and levies associated with medium businesses in Tanzania clearly described	Tax clearance certificate, TRA guide flier, Income Tax Act, and Value-Added Act, Online/ offline sources	60

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			<p>Let them present to the rest of the class for feedback</p> <p><b>Project activity:</b> Task students to assess their business tax/levy compliance and compute their tax/levies requirement as part of the presentations at the exhibitions</p>			
3.0 Conduct a project in Business Studies	3.1 Prepare a medium scale business plan	(a) Complete and submit the business plan developed in Form Five	<p><b>Group activity:</b> Guide students to exchange their group business plan documents for further feedback. Summarise their feedback</p> <p><b>Skills lab:</b> Guide the students to polish and submit complete business plans. Task students in groups to prepare the pitch of their business plans, role play (rehearse) it</p> <p><b>Project activity:</b> Guide students to map out investors and other relevant business</p>	Completed business plan submitted	Online/offline sources	90

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			<p>stakeholders and pitch their business plans in their business clubs</p> <p>Guide students to compile a portfolio comprising all useful documents and submit them for assessment</p> <p><b>Exhibition:</b> Guide students to hold public exhibition for their business idea</p>			

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