MINISTRY OF SECONDARY EDUCATION

INSPECTORATE GENERAL OF EDUCATION

INSPECTORATE OF PEDAGOGY IN CHARGE OF TERTIARY SCIENCES AND TECHNOLOGIES

TECHNICAL AND VOCATIONAL EDUCATION (TVE)

ADVANCED LEVEL

TEACHING GUIDE FOR THE NEW TVEE IN:

- **Accounting – ACC**
- **Home Economics – HEC**
- **Marketing – MKTG**
- **Taxation and Information Management System – TIMS**
- **Tourism Management – TM**

FOR 2025 AND SUBSEQUENT TVE EXAMINATIONS

TABLE OF CONTENT

1- CONTEXT AND JUSTIFICATION

The General Certificate of Education Board has just released Circular No 000029/2024/GCEB/HTMT/TMT1/TMT2/EO-OLT/EO-ALT/EO-BACC et al of October 10 2024, bearing on the Implementation of the Calendar for the Testing (Evaluation) of the New Assessment Syllabuses of the Technical and Vocational Education Examinations in the Accounting, Home Economics, Marketing, Taxation and Information Management Systems and the Tourism Specialties for the Field of Tertiary Sciences and Technologies. Based on this circular, the Pedagogic Offices concerned with the coordination and monitoring of teaching activities for these specialties at the National and Regional Levels concerted to bring out some directives and guidelines to be implemented by Teachers in Preparing Candidates for these examinations based on the content of the new assessment syllabuses to be implemented as from the 2025 examination session for the above mentionned specialties and 2026 for all other specialties.

2- BRIEFING ON CHANGES IN SYLLABUSES AND DIRECTIVES

Important to this, the GCE Board indicates that change of structure in the new syllabuses will only go applicable as from the 2026 examination session; meaning that **ONLY CHANGES IN SUBJECT SYALLABUS CONTENTS** are concerned with the 2025 examination session. That is, no change in speciality name, subject name, nor in the core and related subjects structure for the 2025 examination session.

Bearing on the above, directives and guidelines laid down in this teaching guide as well as all its content concern only the following specialties of the field of Tertiary Sciences and Technologies at the Advanced Level:

- Accounting – ACC;
- Home Economics – HEC;
- Marketing – MKTG;
- Taxation and Information Management Systems – TIMS;
- Tourism - TOU.

It is strongly recommended to School Authorities Preparing Candidates to respect the **TWO ACADEMIC YEAR** preparation period and to **DESIST FROM the IRRESPONSIBLE PRACTICE** of one year preparation. They should be aware that Technical and Vocational Education is ultimately SKILLED BASED; requiring theoretical knowledge to be accompanied with the recommended business and industrial skill acquisition experiences as spread out in the two year training period.

A brief description of the changes and directives to be adopted in preparing candidates for the above indicated specialties at the Advanced Level are summarised in the following table:

BRIEF CHANGES AND DIRECTIVES IN TEACHING EXAMINATION SUBJECTS AT THE ADVANCED LEVEL

<table>
<tr><th rowspan="2">Specialty</th><th colspan="2">Expected Changes in TVEE</th><th colspan="2">Directives as from 2024-2025 school Year to prepare for TVEE</th></tr>
<tr><th>2025</th><th>2026 and subsequently</th><th>2025 (Uppersixth)</th><th>2026 and subsequently (Lowersixth)</th></tr>
<tr><td>Accounting*</td><td>• No change in structure applicable.
• Minor changes in the content of existing subjects
(see overview of changes in content of ACC subjects below)</td><td>• Minor change in the structure of core subjects with the introduction of Information Technology.
• No change in the structure of related Subjects
(see new table of specification).</td><td>• No introduction of any new subject in uppersixth ACC;
• Respect content of new syllabuses as per the subjects in the existing (2019) structure of ACC.
• 0705 for GCE candidates</td><td>• Respect content of new syllabuses as per the subjects in the new structure in Lowersixth.
• Introduce Information Technology as a new Core Subject and Professional Communication Techniques AS ELECTIVE in the time table of Lowersixth ACC.
• 7010 for General Education Candidates.</td></tr>
<tr><td>Home Economics</td><td>• No change in structure applicable.
• Minor changes in the content of subjects
(see overview of changes in content of HEC subjects below)</td><td>• No change in the structure of core subjects.
• Change in the structure of related Subjects with the introduction of Application of Management Sostware and Information Technology.
(see new table of specification).</td><td>• No introduction of any new subject in uppersixth HEC;
• Respect content of new syllabuses as per the subjects in the existing (2019) structure of HEC.</td><td>• Respect content of new syllabuses as per the subjects in the new structure in Lowersith HEC.
• Introduce Application of Management Software and Information Technology AS COMPULSORY in the time tables of Lowersixth HEC.</td></tr>
<tr><td>Marketing</td><td>• No change in structure applicable.
• Minor changes in the content of subjects
(see overview of changes in content of MKTG subjects below)</td><td>• Minor change in the structure of core subjects with the introduction of Information Technology.
• No change in the structure of related Subjects
(see new table of specification).</td><td>• No introduction of any new subject in uppersixth MKTG;
• Respect content of new syllabuses as per the subjects in the existing structure.</td><td>• Respect content of new syllabuses as per the subjects in the new structure in Lowersixth.
• Introduce Information Technology in Lowersixth MKTG.</td></tr>
</table>

*** NO SEPARATE ACCOUNTING PAPER FOR GENERAL EDUCATION CANDIDATES IN THE 2026 AND SUBSEQUENT SESSIONS. THEY SHOULD BE PREPARED TO TAKE COST AND MANAGEMENT ACCOUNTING (7010) AT THE ADVANCED LEVEL.**

BRIEF CHANGES AND DIRECTIVES IN TEACHING EXAMINATION SUBJECTS AT THE ADVANCED LEVEL

Specialty	Changes in TVEE		Directives as from 2024-2025 school Year to prepare for TVEE	
	2025	**2026 and subsequently**	**2025 (Uppersixth)**	**2026 and subsequently (Lower sixth)**
Taxation and Information Management Systems	• No change in structure applicable. • Minor changes in the content of existing subjects (see overview of changes in content of TIMS subjects below)	• Minor change in the structure of core subjects with the introduction of **Information Technology.** • No change in the structure of related Subjects (see new table of specification).	• No introduction of any new subject in uppersixth TIMS; • Respect content of new syllabuses as per the subjects in the existing TIMS structure.	• Respect content of new syllabuses as per the subjects in the new structure in Lowersixth. • Introduce **Information Technology** as a new Core Subject in the time table of Lowersith TIMS.
Tourism	• No change in structure applicable. • No changes in the content of subjects (see overview of changes in content of TOU subjects below)	• Minor change in the structure of core subjects with the introduction of **Information Technology.** • No change in the structure of related Subjects (see new table of specification).	• No introduction of any new subject in uppersixth TOU; • Respect content of new syllabuses as per the subjects in the existing structure of TOU.	• Respect content of new syllabuses as per the subjects in the new structure in Lowersixth. • Introduce **Information Technology** as a new Core Subject in the time table of Lowersith TOU.

3- NEW TABLES OF SPECIFICATION FOR SUBJECTS AND WEEKLY LOADS

The new Tables of Specification for subjects and weekly loads to be employed in preparing Candidates at the TVEE Advanced Level for the new assessment syllabuses for the 2026 and subsequent examination sessions are as indicated below; with the **INSTRUCTION THAT THESE TABLES ARE APPLICABLE IN LOWERSIXTH FOR THE 2024/2025 SCHOOL YEAR, AND PROGRESSIVELY IN UPPERSIXTH IN THE 2025/2026 SCHOOL YEAR.**

ACCOUNTING (ACC) SPECIALTY – SECOND CYCLE

TABLE OF SPECIFICATION FOR SUBJECTS, WEEKLY LOADS AND COEFICIENTS

SUBJECTS	LOWER SIXTH ACC		UPPER SIXTH ACC	
	Weakly load	Coef.	Weakly load	Coef.
CORE SUBJECTS				
OHADA Financial Accounting	3H	3	3H	3
International Financial Accounting	2H	2	2H	2
Corporate Accounting	3H	3	4H	4
Cost and Management Accounting	3H	3	3H	3
Computer-Aided Accounting	2H	2	2H	2
Information Technology	2H	2	2H	2
TOTAL FOR CORE SUBJECTS	**15H**	**15**	**15H**	**15**
RELATED SUBJECTS				
Business Mathematics	3H	3	3H	3
Entrepreneurship	3H	3	3H	3
Economics	6H	6	6H	6
TOTAL FOR RELATED SUBJECTS	**12H**	**12**	**12H**	**12**
ELECTIVE SUBJECTS (AT MOST TWO SUBJECTS)				
Professional Communication Techniques	3H 3H	3 3	3H 3H	3 3
Commerce and Finance				
Business Management				
Law				
TOTAL FOR ELECTIVE SUBJECTS	**6H**	**6**	**6H**	**6**
COMPLEMENTARY EDUCATION				
Sports and Physical Education	2H	2	2H	2
Manual Labour	1H	1	**/**	**/**
TOTAL FOR COMPLEMENTARY EDUCATION	**3H**	**3**	**2H**	**2**
TOTAL FOR THE CLASS	**36H**	**36**	**36H**	**36**

GUIDE ON THE PREPARATION OF CANDIDATES FOR THE TECHNICAL AND VOCATIONAL EDUCATION EXAMINATION (TVEE) IN ACCOUNTING AT THE ADVANCED LEVEL

1) The following subjects shall be **COMPULSORILY** taken by all Accounting Students at the TVEE A/L:

I. All three **CORE SUBJECTS** as per the GCE Board TVEE Structure. That is:

- **Financial Accounting** (Made up of four teaching subjects: OHADA Financial Accounting, International Financial Accounting, Computer-aided Accounting and Information Technology).
- **Cost and Management Accounting** (Made up of two teaching subjects: Cost Accounting and Management Accounting).
- **Corporate Accounting.**

II. All three **RELATED SUBJECTS**. That is:

- **Business Mathematics.**
- **Entrepreneurship.**
- **Economics.**

These give a number of **SIX COMPULSORY SUBJECTS**; representing the minimum to be taken by candidates at the TVEE A/L as per the GCE Board TVEE Structure and Assessment Syllabus.

2) **AT MOST TWO ELECTIVE SUBJECTS** can be added to the above listed compulsory subjects by Accounting Students at the TVEE Advanced Level to make the **MAXIMUM NUMBER OF EIGHT** as per the GCE Board TVEE Structure and Assessment Syllabus. That is, at most two other subjects to be chosen from the following:

- Professional Communication Techniques.
- Commerce and Finance.
- Business Management.
- Law.

As such, these **FOUR SUBJECTS** shall be placed **DURING DIFFERENT PERIODS** on the time tables of LS ACC and US ACC.

3) **COMPLEMENTARY EDUCATION SUBJECTS** shall be compulsory to all Accounting Students, but shall not be written in the final TVEE. However, these subjects and the marks obtained **SHALL** appear in their second cycle report cards and transcripts.

HOME ECONOMICS (HEC) SPECIALTY – SECOND CYCLE

TABLE OF SPECIFICATION FOR SUBJECTS, WEEKLY LOADS AND COEFICIENTS

SUBJECTS	LOWER SIXTH HEC		UPPER SIXTH HEC	
	Hourly load	Coef.	Hourly load	Coef.
CORE SUBJECTS				
Family Life Education and Gerontology	6H	6	6H	6
Resource Management on home Studies	5H	5	5H	5
Food, Nutrition and Health	5H	5	5H	5
TOTAL FOR CORE SUBJECTS	**16H**	**16**	**16H**	**16**
RELATED SUBJECTS				
Natural Science	3H	3	3H	3
Information Technology	2H	2	2H	2
Application of Management Software	2H	2	2H	2
Entrepreneurship	3H	3	3H	3
TOTAL FOR RELATED SUBJECTS	**10H**	**10**	**10H**	**10**
ELECTIVE SUBJECTS (AT MOST ANY TWO)				
Marketing Skills	4H	4	4H	4
Law	3H	3	3H	3
Business Management				
Professional Communication Techniques				
Professional English				
Social Life				
TOTAL FOR ELECTIVE SUBJECTS	**7H/6H**	**7/6**	**7H/6H**	**7/6**
COMPLEMENTARY EDUCATION				
Sports and Physical Education	2H	2	2H	2
Manual Labour	1H	1	/	/
TOTAL FOR COMPLEMENTARY EDUCATION	**3H**	**3**	**2**	**2**
TOTAL FOR THE CLASS	**36H/35H**	**36/35**	**36H/35H**	**36/35**

GUIDE ON THE PREPARATION OF CANDIDATES FOR THE TECHNICAL AND VOCATIONAL EDUCATION EXAMINATION (TVEE) IN HOME ECONOMICS AT THE ADVANCED LEVEL.

1) The following subjects shall be **COMPULSORILY** taken by all Home Economics Students at the TVEE A/L:

i. All three Professional Subjects as per the GCE Board TVEE Structure. That is:
   - **Catering Management and Dietetics** (Theory and Practice);
   - **Family Life Education and Gerontology** (Theory and Practice);
   - **Resource Management on Home Studies** (Theory and Practice).

ii. All three Related Subjects. That is:
   - **Natural Science.**
   - **Entrepreneurship.**
   - **Application of Management Software** (made up of two teaching Subjects: Information Technology and Application of Management Software).

This gives a number of **SIX COMPULSORY Examination SUBJECTS**; representing the minimum to be taken by candidates at the TVEE A/L as per the GCE Board TVEE Structure.

2) AT MOST TWO ELECTIVE SUBJECTS can be added to the above listed compulsory subjects by Home Economics Students at the TVEE Advanced Level to make the **MAXIMUM NUMBER OF EIGHT** as per the GCE Board TVEE Structure. The pool of Elective Subjects are:

- Marketing Skills.
- Professional Communication Techniques.
- Law.
- Business Management.
- Social Life.
- Professional English.

3) COMPLEMENTARY EDUCATION SUBJECTS shall be compulsory to all Home Economics Students, but shall not be written in the final TVEE. However, these subjects and the marks obtained **SHALL** appear in their second cycle report cards and transcripts.

MARKETING (MKTG) SPECIALTY – SECOND CYCLE

TABLE OF SPECIFICATION FOR SUBJECTS, WEEKLY LOADS AND COEFICIENTS

SUBJECTS	LOWERSIXTH MKTG		UPPERSIXTH MKTG	
	Weekly load	Coef.	Weekly load	Coef.
CORE SUBJECTS				
Professional Marketing Practice	5H	5	5H	5
Marketing Skills / Techniques	4H	4	4H	4
Digital Marketing Practice	4H	4	4H	4
Information Technology	2H	2	2H	2
TOTAL FOR CORE SUBJECTS	**15H**	**15**	**15H**	**15**
RELATED SUBJECTS				
Business Mathematics	3H	3	3H	3
Entrepreneurship	3H	3	3H	3
Economics	6H	6	6H	6
TOTAL FOR RELATED SUBJECTS	**12H**	**12**	**12H**	**12**
ELECTIVE SUBJECTS (AT MOST ANY TWO)				
Business Management	3H	3	3H	3
Professional Communication Skills				
Professional English				
Law				
TOTAL FOR ELECTIVE SUBJECTS	**6H**	**6**	**6H**	**6**
COMPLEMENTARY EDUCATION				
Sports and Physical Education	2H	**2**	2H	**2**
Manual Labour	1H	1	/	/
TOTAL FOR COMPLEMENTARY EDUCATION	**3H**	**3**	**2H**	**2**
TOTAL FOR THE CLASS	**36H**	**36**	**35H**	**35**

GUIDE ON THE PREPARATION OF CANDIDATES FOR THE TECHNICAL AND VOCATIONAL EDUCATION EXAMINATION (TVEE) IN MARKETING AT THE ADVANCED LEVEL.

1) The following subjects shall be **COMPULSORILY** taken by all Marketing Students at the TVEE A/L:

i. All three Professional Subjects as per the GCE Board TVEE Structure. That is:
- **Professional Marketing Practice**.
- **Marketing Skills.**
- **Digital Marketing** (made up of two teaching Subjects: Information Technology and Digital Marketing).

ii. All three Specialty Required Related Subjects. That is:
- **Business Mathematics.**
- **Entrepreneurship.**
- **Economics.**

This gives a number of **SIX COMPULSORY Examination SUBJECTS**; representing the minimum to be taken by candidates at the TVEE A/L as per the GCE Board TVEE Structure.

2) AT MOST TWO ELECTIVE SUBJECTS can be added to the above listed compulsory subjects by Marketing Students at the TVEE Advanced Level to make the **MAXIMUM NUMBER OF EIGHT** as per the GCE Board TVEE Structure. The pool of Elective Subjects are:

- Professional Communicarion Techniques.
- Law.
- Business Management.
- Professional English.

4) COMPLEMENTARY EDUCATION SUBJECTS shall be compulsory to all Home Economics Students, but shall not be written in the final TVEE. However, these subjects and the marks obtained **SHALL** appear in their second cycle report cards and transcripts.

TAXATION AND INFORMATION MANAGEMENT SYSTEMS (TIMS) SPECIALTY – SECOND CYCLE

TABLE OF SPECIFICATION FOR SUBJECTS, WEEKLY LOADS AND COEFICIENTS

SUBJECTS	LOWER SIXTH TIMS		UPPER SIXTH TIMS	
	Weakly load	Coef.	Weakly load	Coef.
CORE SUBJECTS				
OHADA Financial Accounting	3H	3	3H	3
International Financial Accounting	2H	2	2H	2
Management Information Systems for Business	3H	3	4H	4
Principles and Practice of Taxation	3H	3	3H	3
Computer-Aided Accounting	2H	2	2H	2
Information Technology	2H	2	2H	2
TOTAL FOR CORE SUBJECTS	**15 H**	**15**	**16H**	**16H**
RELATED SUBJECTS				
Business Mathematics	3H	3	3H	3
Business Management	3H	3	3H	3
Economics	6H	6	6H	6
TOTAL FOR RELATED SUBJECTS	**12H**	**12**	**12H**	**12**
ELECTIVE SUBJECTS (AT MOST ANY TWO)				
Entrepreneurship Commerce and Finance Law Professional Communication Techniques Professional English	3H 3H	3 3	3H 3H	3 3
TOTAL FOR ELECTIVE SUBJECTS	**6H**	**6**	**6H**	**6**
COMPLEMENTARY EDUCATION				
Sports and Physical Education	2H	2	2H	2
Manual Labour	1H	1	/	/
TOTAL FOR COMPLEMENTARY EDUCATION	**3H**	**3**	**2H**	**2**
TOTAL FOR THE CLASS	**36H**	**36**	**36H**	**36**

GUIDE ON THE PREPARATION OF CANDIDATES FOR THE TECHNICAL AND VOCATIONAL EDUCATION EXAMINATION (TVEE) IN TAXATION AND INFORMATION MANGEMENT SYSTEMS AT THE ADVANCED LEVEL.

2) The following subjects shall be **COMPULSORILY** taken by all TIMS Students at the TVEE A/L:

i. All three Professional Subjects as per the GCE Board TVEE Structure. That is:
   - **Financial Accounting** (Made up of four teaching subjects: OHADA Financial Accounting, International Financial Accounting, Computer-aided Accounting and Information Technology).
   - **Management Information Systems for Businesses.**
   - **Principles and Practice of Taxation.**

ii. All three Specialty Required Related Professional Subjects. That is:
   - **Business Mathematics.**
   - **Business Management.**
   - **Economics.**

This gives a number of **SIX COMPULSORY Examination SUBJECTS**; representing the minimum to be taken by candidates at the TVEE A/L as per the GCE Board TVEE Structure.

2) AT MOST TWO ELECTIVE SUBJECTS can be added to the above listed compulsory subjects by TIMS Students at the TVEE Advanced Level to make the **MAXIMUM NUMBER OF EIGHT** as per the GCE Board TVEE Structure. The pool of Elective Subjects are:

- Entrepreneurship (Very Required).
- Professional Communicarion Techniques.
- Commerce and finance.
- Law.
- Professional English.

4) COMPLEMENTARY EDUCATION SUBJECTS shall be compulsory to all Home Economics Students, but shall not be written in the final TVEE. However, these subjects and the marks obtained **SHALL** appear in their second cycle report cards and transcripts.

TOURISM MANAGEMENT (TM) SPECIALTY – ADVANCED LEVEL
TABLE OF SPECIFICATION FOR SUBJECTS AND WEEKLY LOADS

SUBJECTS	LOWER SIXTH TOURISM		UPPER SIXTH TOURISM	
	Weakly loads	Weights	Weakly loads	Weights
CORE SUBJECTS				
Reception and Entertainment Techniques	5H	5	5H	5
Travel Agency Management	5H	5	5H	5
Tourism and Sustainable Development	4H	4	4H	4
Application of Tourism Management Software	2H	2	2H	2
Information Technology	2H	2	2H	2
TOTAL FOR CORE SUBJECTS	**18H**	**18**	**18H**	**18**
RELATED SUBJECTS				
Professional English	3H	3	3H	3
Professional French	3H	3	3H	3
Entrepreneurship	3H	3	3H	3
TOTAL FOR RELATED SUBJECTS	**9H**	**09**	**9H**	**09**
ELECTIVE SUBJECTS (AT MOST ANY TWO)				
Professional Communication Techniques	3H 3H	3 3	3H 3H	3 3
Marketing Skills				
Law				
Business Management				
TOTAL FOR ELECTIVE SUBJECTS	**6H**	**6**	**6H**	**6**
COMPLEMENTARY EDUCATION				
SPORTS AND PHYSICAL EDUCATION	2H	2	2H	2
MANUAL LABOUR	1H	1	/	/
TOTAL FOR COMPLEMENTARY EDUCATION	**3H**	**03**	**2H**	**02**
GRAND TOTAL FOR THE CLASS	**36H**	**36**	**35H**	**35**

GUIDE ON THE PREPARATION OF CANDIDATES FOR THE TECHNICAL AND VOCATIONAL EDUCATION EXAMINATION (TVEE) IN TOURISM MANAGEMENT AT THE ADVANCED LEVEL.

1) The following subjects shall be **COMPULSORILY** taken by all Tourism Management Students at the TVEE A/L:

i. All three Professional Subjects as per the GCE Board TVEE Structure. That is:
- **Travel Agency Management** (Made up of three teaching subjects: Travel Agency Management, Application of Tourism Management Software and Information Technology).
- **Reception and Entertainment Techniques.**
- **Tourism and Sustainable Development.**

ii. All three Specialty Required Related Professional Subjects. That is:
- **Prefessional English.**
- **Professional French.**
- **Entrepreneurship.**

This gives a number of **SIX COMPULSORY Examination SUBJECTS**; representing the minimum to be taken by candidates at the TVEE A/L as per the GCE Board TVEE Structure.

2) AT MOST TWO ELECTIVE SUBJECTS can be added to the above listed compulsory subjects by Tourism Management Students at the TVEE Advanced Level to make the **MAXIMUM NUMBER OF EIGHT** as per the GCE Board TVEE Structure. The pool of Elective Subjects are:

- Marketing Skills.
- Professional Communicarion Techniques.
- Business Management.
- Law.

4) COMPLEMENTARY EDUCATION SUBJECTS shall be compulsory to all Home Economics Students, but shall not be written in the final TVEE. However, these subjects and the marks obtained **SHALL** appear in their second cycle report cards and transcripts.

4- AN OVERVIEW OF CHANGES IN CORE SUBJECT SYLLABUSES

4.1) CHANGES IN THE SYLLABUSES OF THE ACCOUNTING SPECIALTY CORE SUBJECTS AT THE ADVANCED LEVEL

CORE TEACHING SUBJECT	TOPIC/SUB TOPIC	CHANGES IN TOPIC / SUB TOPIC CONTENT	
		Newly introduced into syllabus	**Removed from syllabus**
1. OHADA FINANCIAL ACCOUNTING	Fundamentals of OHADA financial accounting practice		- The eight-columns trial balance. - The preparation of financial statements.
	Transactions related to invoicing	- The prepaid tax on purchases - Recording invoices in foreign currencies.	- Recordings on VAT as well as the declaration of VAT.
	The recording and control of other transactions		- Acquisitions of fixed assets by life annuity and leasing contracts
2. INTERNATIONAL FINANCIAL ACCOUNTING	Basis of International Accounting Practice.	- Similarities and differences in OHADA and International Financial Accounting Practices (formats of the accounting equation, ledger accounts and the trial balance).	
	Financial Statements of sole traders		The T-format (also called horizontal presentation) of preparing financial statements
	IFRS approach to the preparation of financial statements		Analysis of financial statements.
3. COMPUTER-AIDED ACCOUNTING	Application of Accounting Software	Introduction of the iPLANS ERP EDUCATION SOFTWARE	LE SAGE CV6 EDUCATIONAL SOFTWARE
	Application of Management Software	Gantt Project Management Software.	
4. INFORMATION TECHNOLOGY		Subject newly introduced into the teaching syllabus as part of the evaluation syllabus of Computer-Aided Accounting which is evaluated in 7005.	

CORE TEACHING SUBJECT	TOPIC/SUB TOPIC	CHANGES IN TOPIC / SUB TOPIC CONTENT	
		Newly introduced into syllabus	**Removed from syllabus**
5. CORPORATE ACCOUNTING	Business valuation and modification of capital	//	- Reciprocal participation and the existence of many categories of shares in the valuation of shares.
	The preparation and interpretation of financial statements	//	- Statement of cashflows. - All notes of the Standard System. - The functional balance sheet. - The presentation of financial reports after analysis.
6. COST AND MANAGEMENT ACCOUNTING		//	//

4.2) CHANGES IN THE SYLLABUSES OF THE HOME ECONOMICS SPECIALTY CORE SUBJECTS AT THE ADVANCED LEVEL

CORE TEACHING SUBJECT	TOPIC/SUB TOPIC	CHANGES IN TOPIC / SUB TOPIC CONTENT	
		Newly introduced into syllabus	Removed from syllabus
FAMILY LIFE EDUCATION AND GERONTOLOGY	Sex education	• See subject syllabus content	//
	Reproductive systems	• See subject syllabus content	//
	The new born	• See subject syllabus content	//
	Day care centers	• See subject syllabus content	//
	Aging	• See subject syllabus content	//
	Care homes for the 3rd age	• See subject syllabus content	//
RESOURCE MGT ON HOME STUDIES	Environmental pollution	• See subject syllabus content	//
	Sanitation/ drainage Systems/ waste disposal	• See subject syllabus content	//
	Disinfection	• See subject syllabus content	//
	Project planning	• See subject syllabus content	//
	Textiles/ colours	• See subject syllabus content	//
	Forecasting / Budgeting	• See subject syllabus content	//
	Electricity in the home	• See subject syllabus content	//
	Home gardening	• See subject syllabus content	//
	The green house effect	• See subject syllabus content	//
	Parasites, pests and sanitation	• See subject syllabus content	//
	Electricity in the home		//
FOOD, NUTRITION AND HEALTH	Relationship between food and health	• See subject syllabus content	//
	Human nutrition	• See subject syllabus content	//
	Digestion and absorption of foods in the body	• See subject syllabus content	//
	choosing convenience food	• See subject syllabus content	//
	choosing beverages	• See subject syllabus content	//
	Methods of preserving foods	• See subject syllabus content.	//
	Phytochemicals & functional foods	• See subject syllabus content.	//
APPLICATION OF MANAGEMENT SOFTWARE		Subject newly introduced into the syllabus	//
INFORMATION TECHNOLOGY		Subject newly introduced into the teaching syllabus as part of the evaluation syllabus of Application of Management Software	//

4.3) CHANGES IN THE SYLLABUSES OF THE MARKETING SPECIALTY CORE SUBJECTS AT THE ADVANCED LEVEL

CORE TEACHING SUBJECT	TOPIC/SUB TOPIC	CHANGES IN TOPIC / SUB TOPIC CONTENT	
		Newly introduced into syllabus	**Removed from syllabus**
PROFESSIONAL MARKETING PRACTICE	Distribution and Placement Policy	Defintion of distribution and Distribution strategies	//
	//	//	//
	//	//	//
MARKETING SKILLS/TECHNIQUES	//	//	//
	//	//	//
	//	//	//
DIGITAL MARKETING PRACTICE	//	Introduction of the iPLANS ERP EDUCATION SOFTWARE	//
	//		//
INFORMATION TECHNOLOGY	//	Subject newly introduced into the teaching syllabus	//

4.4) CHANGES IN THE SYLLABUSES OF THE TAXATION SPECIALTY CORE SUBJECTS AT THE ADVANCED LEVEL

<table>
<tr><th rowspan="2">CORE TEACHING SUBJECT</th><th rowspan="2">TOPIC/SUB TOPIC</th><th colspan="2">CHANGES IN TOPIC / SUB TOPIC CONTENT</th></tr>
<tr><th>Newly introduced into syllabus</th><th>Removed from syllabus</th></tr>
<tr><td>OHADA FINANCIAL ACCOUNTING</td><td colspan="3">See 4.1 above</td></tr>
<tr><td>INTERNATIONAL FINANCIAL ACCOUNTING</td><td colspan="3">See 4.1 above</td></tr>
<tr><td>COMPUTER-AIDED ACCOUNTING</td><td colspan="3">See 4.1 above</td></tr>
<tr><td rowspan="5">PRINCIPLES AND PRACTICE OF TAXATION</td><td rowspan="3">The preparation and interpretation of financial statements</td><td>• Minimum cash system</td><td>//</td></tr>
<tr><td>• Standard system</td><td>//</td></tr>
<tr><td>• Financial statement analysis</td><td>//</td></tr>
<tr><td rowspan="2">Online filing of company tax and payment of the balance</td><td>• Online filling of the Minimum cash system of STR
• Payment of company tax balance</td><td>//</td></tr>
<tr><td>• Online filling of the Standard system of STR
• Payment of company tax balance</td><td>//</td></tr>
<tr><td rowspan="4">INFORMATION MANAGEMENT SYSTEMS FOR BUSINESS</td><td>//</td><td>//</td><td>//</td></tr>
<tr><td>//</td><td>//</td><td>//</td></tr>
<tr><td>//</td><td>//</td><td>//</td></tr>
<tr><td>//</td><td>//</td><td>//</td></tr>
<tr><td>INFORMATION TECHNOLOGY</td><td>//</td><td>Subject newly introduced into the teaching syllabus as part of the evaluation syllabus of Computer-Aided Accounting which is incorporated into 7005.</td><td>//</td></tr>
</table>

4.5) CHANGES IN THE SYLLABUSES OF THE TOURISM MANAGEMENT SPECIALTY CORE SUBJECTS AT THE ADVANCED LEVEL

Insignificant changes in subject contents; except the introduction of of Information Technology.

5- SPECIALTY CORE SUBJECTS SYLLABUSES

5.1

ACCOUNTING (ACC)

SPECIALTY

Subject: OHADA FINANCIAL ACCOUNTING **Class: LOWER SIXTH** **Specialties: ACCOUNTING / TAXATION AND INFORMATION MANAGEMENT SYSTEMS**	**Minimum weekly load: 03 Hours** **Minimum annual load: 66 Hours** **Coefficient : 03**

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. Fundamentals of OHADA financial accounting practice ***(indicative duration: 24 hours of theoretical and practical lessons)***	**Record transactions in books of accounts.**	• Definition of accounting • The aspects of accounting; • The objectives of accounting; • Differentiate between bookkeeping; accounting and accountancy; • The branches of accounting practice; • The various types of accountants; • The organisation of the accounting professional; • The history and evolution of accounting. • Presentation of the financial position of an entity; • Analysis and recording of transactions in ledger accounts; • Accounting transfers; • Reciprocity of accounts; • The OHADA accounting environment • The OHADA chart of accounts. • Recording transactions in the journal; • Posting journal entries to ledger accounts; • Establishment of a trial balance.	Be able to accurately apply fundamental accounting concepts in preparing basic books of accounts under the OHADA System.	• Examples and illustrations should be based on real life situations existing in Cameroon. • Emphasis should be laid on developing three basic financial accounting skills: transaction analysis, the duality concept, and the double entry principle. • No eight-column trial balance. • Financial statements are not to be taught here.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
2. Transactions related to invoicing ***(indicative duration: 30 hours of theoretical and practical lessons)***	**Establish and record invoices and credit notes.**	• The application of the Value Added Tax on transactions. • The application of the Prepaid Tax on Purchases on transactions. • Application of expenses in transactions. • Accounting for transactions with commercial containers (in invoices, purchase, consignment, return and bin cards). • Establishment and recording of invoices and credit notes (relating to sales, relating to purchases and with accessory expenses). • Establishment and record invoices in foreign currencies. • Record transactions for service entities,	Be able to correctly establish and record invoices and credit notes.	• VAT should not include recording for declaration and payment. • Prepaid Tax should be limited to entities of the actual system. • Bonuses and losses on returns should be considered. • Permanent inventory method should be limited to the FIFO and AVCO (after each receipt and for the period) methods.
3. Transaction related to the payment of trade debts and credits ***(indicative duration: 12 hours of theoretical and practical lessons)***	**Record transactions related to payments.**	• Record cash payment transactions (with cash discounts and by cash in hand, through the bank, through other financial institutions, through mobile money). • Transactions with advances and payments in account. • Record transactions with bills (creation, payment, endorsement, cancellation and renewals).	Be able to accurately issue and record payment instruments.	

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	3 hours per week for 22 weeks = 66 hours
Integration activities	3 hours per week for 06 weeks = 18 hours
Evaluation activities	3 hours per week for 06 weeks = 18 hours
Total for the subject	**3 hours per week for 34 weeks = 102 Hours**

Subject: OHADA FINANCIAL ACCOUNTING **Class: UPPER SIXTH** **Specialties: ACCOUNTING / TAXATION AND INFORMATION MANAGEMENT SYSTEMS**	**Minimum weekly load: 03 Hours** **Minimum annual load: 66 Hours** **Coefficient : 03**

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
4. The recording and control of other transactions ***(indicative duration: 24 hours of theoretical and practical lessons)***	**Keep records of other daily transactions and their control.**	• Inventory of cash in hand and in electronic money instruments; • Recording differences resulting from inventory of cash in hand and in electronic money instruments; • The bank reconciliation statement; • Journalise reconciled transactions and update ledger accounts for the entity. • Record business financing transactions (financing by contributions, by subventions, by loans and related debts, by deposits and cautions received). • Record transactions on: ✓ construction, acquisition and trade-in or part-exchange of fixed assets; ✓ advances and payments on accounts for fixed assets; ✓ the removal of fixed assets from the entity; ✓ acquisition and disposal of long-term securities; ✓ Acquisition and disposal of short-term securities.	Be able to correctly establish reconciliation statements and record other daily transactions.	• all financing transactions should be treated without workings or preliminary calculations required to obtain the amounts to be recorded and the loan amortisation table should be provided where necessary; • Investment and disinvestment transactions shall be limited to acquisitions, trade-in and self-constructed fixed assets and their removal (by sale, part-exchange and scrapping) including fixed assets in progress. • Acquisitions of fixed assets by life annuity and leasing contracts are not to be treated here.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
4. The recording and control of other transactions ***(indicative duration: 24 hours of theoretical and practical lessons)***	**Record transactions in books of accounts and present simplified financial statements**	• identify remuneration systems and methods; • keep attendance and output records; • define and identify elements of salary; • calculate the gross salary; • determine the various withholdings on salary or employee deductions (taxes and social contributions, garnishments, advances on salaries); • determine employer's taxes and expenses; • establish the payslip and payroll register; • record transactions on personnel expenses including benefits in kind and reimbursements of expenses	Be able to correctly establish reconciliation statements and record other daily transactions.	• The treatment of personnel expenses should be done with the provision of basis of assessments and rates; • The calculations of employee and employer deductions are based on simple cases. • Accounting records and control on payroll items are advised to be done in line with source documents. Benefits in kind and reimbursement of expenses are without preliminary calculations
5. Special purpose accounting systems *(indicative duration:* 15 *hours)*	**Prepare accounting entries in special purpose books of accounts.**	• Handle subsidiary books of accounts (auxiliary journals and ledgers) • Centralise subsidiary books of accounts in the journal and general ledger. • Handle MCS Cash Journals; • Handle the journal of unpaid/outstanding receivables; • Handle the journal of unpaid/outstanding payables.	Be able to appropriately prepare books of accounts under the subsidiary and minimum cash accounting systems.	• Subsidiary books to be prepared are the cash in hand books (separate and combined), cash at bank books (separate and combined), the cash in mobile money subsidiary books (separate and combined), the sales daybook, the purchases daybook, and the sundry subsidiary journal. • For the MCS (Minimum Cash System), separate or combined journals may be used for cash in hand and bank transactions and the owner's account may be added when necessary, in the analysis column of cash receipts.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
6. Year-end accounting procedures and the application of accounting principles ***(indicative duration: 27 hours of theoretical and practical lessons)***	**Calculate and record adjustment processes on daily accounting records.**	• define the objectives and interest of end-of-year adjustments; • define extra-accounting inventory; • describe the organisation of end-of-year adjustments; • Define and identify the domain of using OHADA accounting conventions and concepts. • Calculate depreciation expenses, establish depreciation schedules and record depreciations on fixed assets • calculate and establish statements of impairment losses on fixed assets, on current and cash assets; • Record and adjust impairment losses. • Calculate and record provisions for expenses and risks. • Record adjustments on the retirement of intangible, tangible and financial fixed assets. • Compute and journalise adjustments on expense and revenue accounts (accruals and prepayments), stocks and their variations.	Be able to accurate adjust daily accounting entries based on the realities of the accounting period.	• Depreciations shall be based on the straight-line method, the sum-of-the-years' digits method and the reducing balance method. • The starting date of depreciations is the date on which the asset is brought into use and in the place to be used by the entity. • The term "provision" refers to provisions for risks and expenses (external liabilities); • Adjustment entries on the removal of fixed assets should be based on disposal, part-exchange and scrapping. • The adjustment of VAT should NOT be treated on the disposal of fixed assets.

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	3 hours per week for 22 weeks = 66 hours
Integration activities	3 hours per week for 06 weeks = 18 hours
Evaluation activities	3 hours per week for 06 weeks = 18 hours
Total for the subject	**3 hours per week for 34 weeks = 102 Hours**

Subject: INTERNATIONAL FINANCIAL ACCOUNTING **Class: LOWER SIXTH** **Specialties: ACCOUNTING / TAXATION AND INFORMATION MANAGEMENT SYSTEMS**	**Minimum weekly load: 02 Hours** **Minimum annual load: 44 Hours** **Coefficient : 02**

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. Basis of International Accounting Practice. ***(Indicative duration: 08 hours of theoretical and practical lessons)***	**Present financial situation and prepare a trial balance from ledger accounts.**	• International Accounting and reporting principles (standards, conventions and concepts). • The Financial position of the business. • The double entry system. • Transaction analysis. • Recording transactions in ledger accounts. • Balancing off ledger accounts. • Presentation of the trial balance.	Be able to correctly to apply the duality concept in recording transactions in ledger accounts and present the trial balance.	Emphasis should be laid on explaining the similarities and differences in OHADA and International Financial Accounting Practices (formats of the accounting equation, ledger accounts and the trial balance).
2. Recording transactions in books of accounts. ***(indicative duration: 16 hours of theoretical lessons and practical exercises)***	**Record transaction in day books and present a trial balance from daybook and ledgers.**	• Defination and list of daybooks. • The accounting cycle. • The Sales day book and ledger. • Purchases day book and ledger. • Returns daybooks. • The Cash book. • The Petty cash book. • The Journal. • The Trial balance.	Be able to correctly handle daybooks and ledgers and present a trial balance from them.	• Emphasis should be made on the difference between the General Journal, which can take ALL transactions and the Special Journals, which are used to record specific transactions type only.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
3. Financial Statements of sole traders **(Indicative duration: *06 hours of theoretical and practical lessons)***	**Adjust daybook entries and present final accounts for a sole trader.**	• Adjustments for final accounts (accruals, prepayments, depreciation, provision for doubtful debts and bad debts, impairments and other sundry adjustments). • Final accounts (the trading account, the trading and profit and loss account, the statement of financial position).	Be able to prepare financial statements for sole trading enterprises from the adjusted trial balance.	• Emphasise on the vertical presentation as required by IAS1.. • The T-format (also called horizontal presentation) of preparing financial statements should NOT be used. • Notes are NOT required
4. Control systems and incomplete records (indicative duration: *14 hours of theoretical and practical lessons)*	**Carry out controls on accounting records and generate or adapt accurate accounting records from single entries and incomplete records.**	• Preparing a bank reconciliation statement. • Control Accounts, • Single entries and incomplete records Single entries and incomplete records.	Be able to correctly carry out bank reconciliations, prepare and maintain control accounts, and constitute accurate records from single entry and incomplete accounting records.	

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	2 hours per week for 22 weeks = 44 hours
Integration activities	2 hours per week for 06 weeks = 12 hours
Evaluation activities	2 hours per week for 06 weeks = 12 hours
Total for the subject	**2 hours per week for 34 weeks = 68 Hours**

Subject: INTERNATIONAL FINANCIAL ACCOUNTING Class: UPPER SIXTH Specialties: ACCOUNTING / TAXATION AND INFORMATION MANAGEMENT SYSTEMS	Minimum weekly load: 02 Hours Minimum annual load: 44 Hours Coefficient : 02

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
5. *IFRS approach to the preparation of financial statements* ***(Indicative duration:* 30 *hours of theoretical and practical lessons)***	**Prepare financial statements for companies and partnerships for internal use and publication.**	• prepare statements of affairs at start and at end, and use them to determine profit/loss; • determine capital, sales, purchases and other missing figures from control accounts or otherwise; • prepare statement of comprehensive income and statement of financial position from incomplete records	Be able to develop financial statements from incomplete and complete accounting records.	• Preparation of interim financial statements. • Presentation of real-world company financial statements to students. • Elaboration of key differences or similarities between IFRS and OHADA prepared financial statements for clear cut understanding by the students. • Analysis of financial statements is not required here.
		• prepare statements of comprehensive income and financial position in a company for internal use • make all necessary adjustments to financial statem • ents of companies and show the treatment of specific items like: ✓ debenture and note payable. ✓ ordinary shares and preference shares ✓ dividends and retained earnings. • carry out transfers to general reserves		
		• present the following financial statements for publication under IAS1: - Statement of comprehensive		

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
5. ***IFRS approach to the preparation and interpretation of financial statements*** ***(Indicative duration:* 30 *hours of theoretical and practical lessons)***		income - Statement of financial position - Statement of changes in equity • present the statement of cashflow as required by IAS7 based on the direct and indirect methods.	Be able to develop financial statements from incomplete and complete accounting records.	
		• define a partnership and state its different forms; • prepare the financial statements of a partnership; • revalue the partnership's assets and liabilities and explain the process of admitting new partners; • application of goodwill. • Retirement of partners. • Dissolution of a partnership.		
6. Special purpose reporting procedures ***(indicative duration: 14 hours of theoretical and practical lessons)***	**Prepare financial statements for Not-for-profit organisations, Joint ventures, and Royalty accounts.**	• define terms associated with non-profit organisations and to trace sources of funds for non-profit organisations. • prepare a subscription account and a receipts and payment account. • prepare an income and expenditure account of a non-profit-making organisation and a balance sheet	Be able to prepare special purpose financial statements	Expansion to preparation of financial statements of organisations unique to our societies like small scaled agricultural organisations, cooperative societies (non-financial), small scheme mutual savings (Njangi), Handicraft organisations etc.
		• establish the individual party's account and the memorandum account		
		• define royalty and give practical		

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
		examples of royalties. • calculate the amount of royalties and short workings. • prepare the royalty account and short working account		

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	2 hours per week for 22 weeks = 44 hours
Integration activities	2 hours per week for 06 weeks = 12 hours
Evaluation activities	2 hours per week for 06 weeks = 12 hours
Total for the subject	**2 hours per week for 34 weeks = 68 Hours**

Subject: COMPUTER-AIDED ACCOUNTING Class: LOWER SIXTH Specialties: ACCOUNTING & TAXATION AND INFORMATION MANAGEMENT SYSTEMS.	Minimum weekly load: 02 Hours Minimum annual load: 44 Hours Coefficient : 02

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. Launching the software and the Spider Menu	Present the management software ERP	Launching the software Description of the Spider menu	Start and close correctly the software	Detail explanation of the Architecture of the software.
2. Configuration	Configure the software data	Creation of the entity (Site) Creation of the customer file Creation of the supplier file Settings for VAT imputation. Creation of a product family Creation of a product category	Configure rightly the invoicing operations	Teachings are done on machines with well elaborated exercises
3. Invoicing	Conceive invoicing documents	• Creation of an article • Filling of an Order • Filling of a Delivery Note • Filling of an Invoice • Edition of an Invoice	Fill appropriately the invoicing documents	
4. Bookkeeping	Keep accounting books	Uploading of the accounting plan Creation of accounts Creation of Journals Recording of transactions Correction of an entry Consultation of entries Edition of the General Ledger Edition of the Trial Edition of the Balance sheet Edition of the Result account Closing the exercise Creation of a new exercise	Record and edit properly entries and financial statements	Conceive concrete and well elaborated application exercises concerning all the situations.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. Fixed assets management	Input fixed assets information in the software	• Generalities • Creation of fixed asset family • Entry of fixed asset • Calculation of annuities • Printing of the depreciation table. • Operations of disposal of fixed assets • Generation of accounting entries of depreciation	Manage rightly fixed assets	Provide application exercises for each stage with all the necessary information
2. Pay roll management	Process the salary of an employee	Creation of the employee file Creation of absence Creation of a mission Creation of settlement modes Configuration of the salary Processing of the salary. Configuration of the salary elements Edition of the payslip	Edit rightly the payslip	Conceive application exercises having all the information necessary to fill in the platform
3. Declaration of Value added Tax (VAT)	Generate the VAT declaration sheet	Calculation of VAT due or VAT credit Generation of the VAT declaration sheet	Generate properly the amount of VAT due or VAT credit	Treat simple cases
4. Cash desk management	Manage daily the cash of the entity	Creating a cash register Entering of cash operations Importation of accounting entries Lettering of account Bank reconciliation statement	Manage exactly the daily the cash of the entity	
5. Costs management	Analyse the costs Générer les coûts	Stock valuation Imputation of charges Generation of costs	Generate correctly analytical Journal, Ledger and Trial Balance.	Conceive application exercises having all the information necessary to fill in the platform.

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	2 hours per week for 22 weeks = 44 hours
Integration activities	2 hours per week for 06 weeks = 12 hours
Evaluation activities	2 hours per week for 06 weeks = 12 hours
Total for the subject	**2 hours per week for 34 weeks = 68 Hours**

Subject: COMPUTER-AIDED ACCOUNTING Class: UPPER SIXTH Specialties: ACCOUNTING & TAXATION AND INFORMATION MANAGEMENT SYSTEMS.	Minimum weekly load: 02 Hours Minimum annual load: 44 Hours Coefficient : 02

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
PART I : ACCOUNTING SOFTWARE				
1. Invoicing	Prepare invoices using the softesre	Creating an article Filling an Order Filling a Delivery Note Filling an Invoice Editing an Invoice	Properly prepare and generate invoices from the system.	Detail study of Lower sixth programme with advanced application exercises
16 **Bookkeeping**	Keep accounting books	Uploading the chart of accounts Creation of accounts Creation of Journal Recording of accounting entries Correction of an Consultation of entries Edition of the General Ledger Edition of the Trial Balance Edition of the Balance sheet and Result account	Record and edit properly entries and financial statements	Conceive concrete and well elaborated application exercises concerning all the situations
17 Pay roll management	Input payroll information and generate the payslip.	Creation of the employee file Creation of absence Creation of mission Creation of the settlement modes Configuration of the salary Processing of the salary Configuration of the salary elements Edition of the payslip Generation of the accounting	Be able to input payroll information and generate a payslip from the software.	Conceive application exercises having all the information necessary to fill in the platform
18 Cash desk management	Record cash transactions in the	Configuration of the cash register Utilisation of the cash day register	Accurately record cash transactions in	The teacher will carry out the following activities with

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
	software cash journal	Importation of accounting entries Accounts lettering Bank reconciliation	the software.	the learners : • Create and keep a cash register day ; • Printing of cash documents ; • Close a cash register day, • Generate Bank reconciliation statement
19 Production Management	Input inventory information and generate the optimal production combination.	Create the inventory sheet Carry out the and exit of stocks Calculation of optimal combination Researching for the technical optimum Researching for economic optimum Generation of graphs	Be able to correctly input inventory information and generate the optimal production combination.	Conceive application exercises having all the information necessary to fill in the platform
20 Statistical and Tax Returns (STR)	Generate the amount of the company tax	Analysing charges and revenues Filling table CF1 Filling table CF1bis Filling table CF1CF1 ter	Actually generate the amount of the fiscal result and the company tax	Limit to these 03 tables
PART II : *: GANTT PROJECT SOFTWARE (FREE SOFTWARE)*				
21 Gantt Project	Explain basic terms used in project management	Definition of a project Definition of Common Terminologies Stating the qualities of a project Preparing a Contract Work-Breakdown structure (CWBS) or WBS Elaborating the tasks table	Explain correctly the basic common terms in project management	Limit to event, activity, time, milestone, dependencies, WBS etc
		Types of events, activities and time	List and execute the preparative tasks to introduce a new project into the Gantt software	
7. Gantt project	Carry out preparative tasks to introduce a new project into the Gantt software	Description of Work Breakdown structure Description of Job description Selection of resources and roles Planning of resources to task		

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
	Create and populate a Gantt Chart	Starting a new project in the software Entering roles(types of personnel) Preparing the task display format Entering tasks Adding dependencies (links) Adding resources (personnel) Allocating resources to tasks Adjust initial resource allocations Modify the plan as project progresses	Create and populate properly a Gantt Chart	Define Gantt chart, progress Gantt chart and Linked Gantt Charts
22 PERT	Produce the PERT chart	Displaying the critical path Viewing the PERT chart	Correctly generate the PERT chart	

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	2 hours per week for 22 weeks = 44 hours
Integration activities	2 hours per week for 06 weeks = 12 hours
Evaluation activities	2 hours per week for 06 weeks = 12 hours
Total for the subject	**2 hours per week for 34 weeks = 68 Hours**

Subject: CORPORATE ACCOUNTING Class: LOWER SIXTH Specialty: ACCOUNTING	Minimum weekly load: 03 Hours Minimum annual load: 66 Hours Coefficient : 03

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. Formation of companies and partnerships *(Indicative duration: 32 hours of theoretical and practical lessons).*	**Record operations related to company and partnership formation**	• Defination of corporate accounting. • Defination and classification of companies as per the OHADA Uniform Act. • The legal aspects of commercial companies (statutes, liability of owners, nature and transferability of shares, concept of commercial contracts and their characteristics). • Classification of contributions. • Record general and specific formation procedures on partnerships and companies - Formation with liabilities to be taken over; - Total and partial call and payment of contributions. - Payments in anticipation; - Late payments (with interest and with analysis of the results of defaulting shareholders); - Opening of current accounts to shareholders.	Be able to correctly record operations related to the formation of commercial companies.	The prescriptions of the Revised Uniform Act on Commercial Companies and Economic Interest Groups shall be applied. The prescriptions of the 2017 Revised OHADA Uniform Act on Accounting Law and Financial Reporting should be respected.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
2. Value Added and company income taxation procedures *(indicative duration: 44 hours of theoretical and practical lessons)*	**Compute the Value Added and Company Tax and process their tax returns.**	• Definition of taxation, tax and other related terms. • Sources of the fiscal law; • Tax administrative units, tax regimes and classes of taxes. • Definition of VA and VAT. • The rates of VAT. • The scope of VAT. • Calculation and recording VAT • Declaration and payment of VAT (with the use of VAT returns). • Taxpayers' obligations on VAT. • Basic notions on company tax (scope, rates, process of adjusting accounting profit to taxable profit). • Advances on company tax and annual tax liability (treat only advances on turnover and on purchases; with no retentions at source). • Fiscal analysis of expenses (deductibility, general conditions for deductibility of expenses, specific limits for deductibility). • Fiscal analysis of revenues (taxable and non-taxable revenues). • Preparation of Statistics and Tax Returns for the declaration of the company tax (Tables T6/CF1 and T7/CF1A). • Identify taxpayers' obligations, pay and record the company tax.	Be able to process and record tax returns related to Value Added and Company Income Taxes.	• Canons or principles of taxation should not be treated at this level. • The cases of tax heavens, deferred depreciations, parent and subsidiary companies should not be treated at this level. • The processing of company tax returns should be limited to Tables T6/CF1 and T7/CF1A (exclude T8/CF1B, T9/CF1 Ter). • All references should be based on the most recent Cameroon fiscal law as at the beginning of the academic year.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
3. Profit Appropriation in commercial companies *(Indicative duration: 12 hours of theoretical and practical lessons)*	**Present the table and statement of profit appropriation for companies.**	• Rules on profit appropriation. • Determination of the net profit for appropriation. • Identify the essential elements of the net profit for appropriation; • Establish the project for the appropriation of net results; • Journalise transactions on the appropriation of net result for the period; • Determine dividends and payment of tax on dividend.	Be able to present the table and statement of profit appropriation for commercial companies.	The prescriptions of the Revised Uniform Act on Commercial Companies and Economic Interest Groups shall be applied. The prescriptions of the 2017 Revised OHADA Uniform Act on Accounting Law and Financial Reporting should be respected.

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	4 hours per week for 22 weeks = 88 hours
Integration activities	4 hours per week for 06 weeks = 24 hours
Evaluation activities	4 hours per week for 06 weeks = 24 hours
Total for the subject	**4 hours per week for 34 weeks = 136 Hours**

Subject: CORPORATE ACCOUNTING Class: UPPER SIXTH Specialties: ACCOUNTING	Minimum weekly load: 04 Hours Minimum annual load: 88 Hours Coefficient : 04

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
4. Business valuation and modification of capital ***(indicative duration: 36 hours of theoretical and practical lessons)***	**Determine the Financial values of shares and record transactions on corporate capital modification.**	• Calculate the value of net assets (accounting and adjusted); • Calculate mathematical value (accounting, intrinsic, ex and cum coupon, simple inter-company investments – non-reciprocal participation); • Calculate financial value; • Calculate return/profitability value; • Calculate stock exchange value.	Be able to determine the various values of financial assets.	• Focus on securities traded within the country and sub region.
		• Identify the conditions for each type of modification (increase, decrease and redemption of capital). • Increase of capital (by new contributions, by capitalisation of reserves, by conversion of debts, successive increase). • Decrease of capital (by reimbursement of capital and by absorption of losses).	Ability to identify and execute equity and debt capital modification procedures.	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
5. The preparation and interpretation of financial statements ***(indicative duration: 52 hours of theoretical and practical lessons)***	**Prepare and analyse annual financial statements.**	• Financial statements of the standard system (income statement and balance sheet). • The annual financial statements of the Minimum Cash System (determine the net results, establish annual final accounts from cash accounting records: balance sheet, profit and loss account, accompanying notes to accounts (statements of equipment, furniture and deposits, of stocks, of pending receivables and payables).	Be able to prepare standardised financial statements.	• The statement of Cash flows and Notes accompanying financial statements of the standard system shall NOT be treated at this level. • Ratio analysis shall include four categories of rations: profitability, liquidity, activity and capital structure (or solvency) ratios. • The formulation and presentation of financial analysis report shall not be handled at this level. • However, the simple interpretation of financial indicators and ratios (favourable or unfavourable) should be done.
		• Definition of financial analysis. • The methods and benefits of financial analysis. • Structural analysis of the profit and loss account (calculation and recording of significant managerial balances) • The Liquidity balance sheet (Presentation and graphical representation – pie and bar charts only). • Calculate and interpret financial indicators from the liquidity balance sheet. • Analyse financial statements using ratios.	• Be able to demonstrate understanding of the use of financial analysis techniques and interpretation of information on financial statements.	

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	4 hours per week for 22 weeks = 88 hours
Integration activities	4 hours per week for 06 weeks = 24 hours
Evaluation activities	4 hours per week for 06 weeks = 24 hours
Total for the subject	**4 hours per week for 34 weeks = 136 Hours**

Subject: COST ACCOUNTING Class: LOWER SIXTH Specialty: ACCOUNTING	Minimum weekly load: 03 Hours Minimum annual load: 66 Hours Coefficient : 03

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. Background notions on cost and management accounting *(Indicative duration: 12 hours of theoretical and practical lessons)*	Obtain understanding of basic cost and managerial accounting principles and data relevant for cost calculation.	• Definition of cost and management accounting and identify the objectives. • Difference between cost accounting, management accounting and financial accounting. • Basic notions used in cost accounting (cost, margin, costing results, analysis centres or systems). • Types of production (on order, batch, job, to be stored etc). • The production and distribution processes. • The Classification of expenses in cost accounting. • The process of distribution of expenses.	• Be able to identify, define and differentiate key cost accounting concepts.	• Emphasis should be laid on the key disparities between different categories of costs in cost accounting. This will enhance understanding of students as the course progresses.
2. Material, labour, and overhead costing *(indicative duration: 18 hours of theoretical and practical lessons)*	Compute material, labour, and overhead costs.	• Material costing (determination and graphical presentation of stock levels, optimal number of orders). • Stock valuation (valuation of receipts, valuation of issues average weighted cost (AVCO) of purchases or of production after each receipt, the First In First Out (FIFO) method, the weighted average cost of the storage period, the annual weighted average cost method).	• Be able to calculate and determine relevant and optimal stock levels and graphically present them. • Demonstrate ability to apply different techniques in valuing inventory.	• The IAS approach shall be applied here. • Emphasise on the differences between the different stock valuation methods and how they impact profit and loss.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
2. Material, labour, and overhead costing *(indicative duration: 18 hours of theoretical and practical lessons)*	Compute material, labour, and overhead costs.	• Material costing (determination and graphical presentation of stock levels, optimal number of orders). • Stock valuation (valuation of receipts, valuation of issues average weighted cost (AVCO) of purchases or of production after each receipt, the First In First Out (FIFO) method, the weighted average cost of the storage period, the annual weighted average cost method). • Labour costing (Identify remuneration systems and methods, keep attendance and output records, present the wage payroll and analysis sheet, calculate the cost of labour, determine and appraise labour turnover.	• Be able to calculate and determine relevant and optimal stock levels and graphically present them. • Demonstrate ability to apply different techniques in valuing inventory. • Be able to calculate labour cost under different remuneration systems.	• The IAS approach shall be applied here. • Use the most practical examples, so students don't just apply the formula to arrive at the answer, but actually understand the meaning of calculated results. • Emphasise on the differences between the different stock valuation methods.
3. Methods of Cost Calculation *(indicative duration: 24 hours of theoretical and practical lessons)*	Calculate the cost price and costing profit/loss of products and services.	• Activity-based costing method (Define ABC terminologies, describe the activity-based costing method for reciprocal and non-reciprocal services, analyse expenses using the ABC approach, calculate activity and process costs, the cost of products and that of inductors, the merits and disadvantages of the method)	Be able to correctly calculate the cost price of products and services and the related costing profit or loss.	• The OHADA approach to full costing shall be applied here. • The main issues here are to apportion indirect expenses, calculate absorption bases and rates and determine intermediary and final costs (purchase or procurement costs, cost of issues for production, cost of production, distribution cost and cost price) for an enterprise with many cost centres (product and service cost centres).

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
3. Methods of Cost Calculation *(indicative duration: 24 hours of theoretical and practical lessons)*	Calculate the cost price and costing profit/loss of products and services.	• Traditional Full costing method (cost centres under full costing, steps of full cost calculation, allocate, apportion and absorb overheads to cost centres under the traditional full costing method using overhead analysis sheets/tables, calculate purchase cost, production cost, non-manufacturing cost (distribution and administration costs) and the cost price, calculate over or under absorption of overheads, evaluate the impact of products in process, by-products, intermediate products and residual products on production cost). • Costing results (Calculate costing results per product, per order and per process; differentiate financial from cost accounting information, compare financial and cost accounting results).	Be able to correctly calculate the cost price of products and services and the related costing profit or loss.	• The traditional full costing method should relate to all types of businesses – trading, service and manufacturing. • End of topic practical exercises should be conceived to carry tasks from apportionment of indirect expenses to cost calculations. • Reciprocal exchange of services shall be limited to two cost centres. • All computations should be done using tables. • Products in process, intermediate / by and residual products shall be based on simple cases. • The activity-based costing method shall be applicable on commercial and manufacturing businesses without storage. • Primary and secondary activities may be brought in activity-based costing method, but should be focused on very simple situations.
4. COSTING TECHNIQUES *(indicative duration: 12 hours of theoretical and practical lessons)*	Calculate the cost of jobs and production batches, contracts and processes.	• Job and batch costing (nature of job costing and batch costing, pre-requisite and procedures of job and batch costing, job cost cards, ABC costing principles in job and batch costing, costing profit and loss account). • Contract costing (the features of contract costing, contract plant and progress payment, value work in progress (WIP), profit on uncompleted contracts, the contract account, the contract profit and loss account, for long term contracts).	• Be able to calculate the cost of jobs and production batches, contracts and processes.	• The IAS approach shall be applied here. • Illustrations and practical cases should be based on real life or environmental situations. • The framework should be limited to trading, manufacturing and service entities.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
4. COSTING TECHNIQUES *(indicative duration: 12 hours of theoretical and practical lessons)*	Calculate the cost of jobs and production batches, contracts and processes.	• Process costing (process cost units, valuation of works in progress using FIFO and weighted average cost and equivalent units, calculate process losses- abnormal and normal, calculate process gains – abnormal, account for processes with by- products and joint product, account for waste and scraps in process costing).	Be able to calculate the cost of jobs and production batches, contracts and processes.	• The framework should be limited to trading, manufacturing and service entities.

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	3 hours per week for 22 weeks = 66 hours
Integration activities	3 hours per week for 06 weeks = 18 hours
Evaluation activities	3 hours per week for 06 weeks = 18 hours
Total for the subject	3 hours per week for 34 weeks = 102 Hours

Subject: MANAGEMENT ACCOUNTING Class: UPPER SIXTH Specialties: ACCOUNTING	Minimum weekly load: 03 Hours Minimum annual load: 66 Hours Coefficient : 03

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. ANALYSIS OF THE INCOME STATEMENT *(indicative duration: 20 hours of theoretical and practical lessons)*	**Application of cost- revenue-profit analysis techniques to analyse and interpret financial statements.**	• The variability of expenses (variable, fixed, semi-variable expenses); • Present the evolution of variable expenses, of fixed expenses, of total expenses (in function of the levels of activity; Graphically represent each of these expenses (unit and total) in function of the levels of activity.	Be able to identify and differentiate variable, semi-variable and fixed costs, present the evolution of, and graphically represent these costs.	Emphasise on importance of these cost-revenue-profit analysis on effective decision making (End product of the analysis)
		• Reclassify expenses by function; Establish the absorption costing income statement (functional operating statement).	Be able to classify expenses by function.	
		• Establish the marginal costing income statement (differential operating statement); • Calculate and analyse contribution on sales ratio; • Project results based on levels of activity.	Be able to prepare marginal costing income statements and determine contribution margin ratios.	
		• Calculate and represent graphically break-even point with or without changes in operating conditions (contribution on sales ratio, structure); • Determine the break-even date for regular and irregular activities; • The margin of safety, the safety index and the operating leverage; • use a break-even data to predict a turnover or a profit.	Be able to determine the breakeven level.	
		• Calculate results and margins using the direct costing method;	Be able apply direct costing techniques	Emphasis on detailed interpretation of results,

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
2. COSTING METHODS AS AID TO DECISION MAKING ***(Indicative duration: 26 hours of theoretical and practical lessons)***	**Use and application of costing techniques (Direct, marginal absorption and standard costing) for decision making.**	• Apply the variable costing method in managerial situations (choice of product/activity).	to establish results.	from application of costing techniques, and strategic use of these results, not just on computation.
		• Calculate marginal cost (algebraically and arithmetically); • Determine the economic optimal level; • Determine the technical optimal level; • Make production decisions relating to adopting or rejecting an additional unit.	Be able apply marginal costing techniques.	
		• Present the principles of absorption costing and rational imputation of fixed cost. • Calculate overhead absorption rates, over-absorption and under-absorption. • Calculate costs from rational absorption costing method: imputation of expenses, results and imputation differences; • Reconcile results from rational absorption costing method with that of full costing method. • Prepare the income statement and reconcile profit/loss from absorption costing method with that of marginal costing.	Be able to apply absorption costing techniques, compute, and determine overhead expenses and apportionment, Compute and compare profit/loss from different costing techniques.	
		• Define the notion of relevant cost and irrelevant cost • Give the principles of relevant costing • Apply the relevant costing principles (to make or buy, shut down decisions, one off contract, etc)	Ability to demonstrate understanding of cost relevance and impact on decision making	
		• Present standard costing method: standards of activity, the elements of standard costing; • Forecast activities: standards costs,	To be able to apply standard costing techniques to compute, forecast,	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
2. COSTING METHODS AS AID TO DECISION ***(Indicative duration: 26 hours of theoretical and practical lessons)***	**Use and application of costing techniques (Direct, marginal absorption and standard costing) for decision making**	budgeted costs and flexible budgets; • List the interest and limits of standard costing method; • Calculate variances graphically and algebraically: (variance on labour, variance on raw material and variance on overhead expenses); • Analysis variances graphically and algebraically into two and three sub-variances: elementary variances (quantity and price), overhead expenses variances (budget, activity and return) • Interpret and control variances; • Draft a management report based on the basis of these analyses.	establish, analyse, and interpret costs.	
3. Forecasting and budgeting techniques ***(indicative duration: 42 hours of theoretical and practical lessons)***	**Forecast future levels of activity and elaborate their various budgets**	• Identify various steps in the budgeting approach; • Present programmes and budgets: definition, typology, interdependence; • Describe techniques of elaborating budgets; • Present budgetary control: objectives, merits and limits.	To be able to identify and understand various budgeting approaches.	• Focus on management strategic use of budgets and forecasts. • Non-financial forecasting and planning.
		• Forecast sales using linear adjustment and linear correlation (determination of adjustment parameters, calculation and interpretation of a linear correlation coefficient), and time series analysis (trend, calculation Seasonal coefficients, correction of seasonal variations, use of seasonal coefficients in the forecast); • Establish simple sales budget; • Control the sales budget.	Be able to determine future levels of activities and elaborate their budgets.	
		• Establish the production programme or	Be able to	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
3. Forecasting and budgeting techniques ***(indicative duration: 42 hours of theoretical and practical lessons)***	**Forecast future levels of activity and elaborate their various budgets**	graph the optimal point using linear programming technique; • Determine factory functioning rates (activity time, working time or loading time, running time).	determine future levels of activities and elaborate their budgets.	
		• Present the essential elements of supply and stock management; • Present the Wilson model; formulation, merits and limits of the model; • Establish the supply budget following the different methods of supply and stock management; (fixed reorder quantities, fixed replenishment intervals and just in time methods).		
		• Identify the essential elements of an investment; • Outline the various means of financing investments; • Determine the profitability of investments using various methods: Net Present Value, Profitability Index, Internal Rate of Return and the Payback Period; • Choose an investment based on each of the methods highlighted.	Be able to appraise and choose best investment opportunities.	
		• Establish the VAT budget	Ability to prepare Value added tax budget.	
		• Establish a cash budget (cash receipts and cash payment schedules plus budget). • Propose remedies to problematic cash balances.	Be able to establish cash budgets and payment schedules.	
		• Establish the forecasted balance sheet	To be able to	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
		• Establish the projected profit and loss account.	prepare forecasted financial statements.	

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	3 hours per week for 22 weeks = 66 hours
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Evaluation activities	3 hours per week for 06 weeks = 18 hours
Total for the subject	3 hours per week for 34 weeks = 102 Hours

5.2

HOME ECONOMICS (HEC) SPECIALTY

SUBJECT: **FAMILY LIFE EDUCATION AND GERONTOLOGY**	**MINIMUM WEEKLY HOURS: 6H**
CLASS: **LOWER SIXTH**	**MINIMUM YEARLY HOURS: 132H**
SPECIALTY: **HOME ECONOMICS (HEC)**	**COEFFICIENT: 4**

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. INTRODUCTION TO FAMILY LIFE EDUCATION AND GERONTOLOGY	Master the appropriate techniques used to take care of children and the elderly in the society	• Definition of concepts • Family (types of families, functions of each family member) • Family life Education • Gerontology • State the Importance of Family Life Education and gerontology in relation to the mother , child and to the society	Fill correctly the technical form identifying the family members and the care to be giving to each age	Strategy used ; illustration of different groups and categories of people and the care require
2. SEX EDUCATION	Identify the different sex organs, their functions and the stages of pregnancy	• Define sex Education • Outline the Importance of sex education • Outline the consequences of poor sexual conduct • Sexual drive (definition) • How to manage sexual drive	Understand sexual education & manage sexual drive	Illustrate the reproductive systems and present the stages of pregnancy
3. REPRODUCTIVE HEALTH	Identify the reproductive systems and their functions	• Definition of terms • Types of reproduction (asexual and sexual) • Sexual reproduction • Genital organs (definition) • Types of reproductive systems (male and female)	Draw the male and female reproductive systems. Fill a technical form for the care of genital organs and stages of pregnancy	Lectures and demonstrations

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
3. REPRODUCTIVE HEALTH	Identify the reproductive systems and their functions	• Functions of the various parts of the reproductive systems (male /female) • Primary sexual characteristics • Secondary sexual characteristics • Hygienic Practice of Female /male Genital organs • Definition & symptoms of menstruation • State the Hygiene during menstruation • Suggest methods to relief pain during menstruation • Draw and explain a chart of the menstrual cycle. • Fertilization • Define pregnancy • Enumerate the different signs of pregnancy • Bring out and describe the Stages of pregnancy • Draw the diagram on the stages of foetus development • Explain sex determination (genetics) • Give rules in Pre-natal hygiene	Draw the male and female reproductive systems. Fill a technical form for the care of genital organs and stages of pregnancy	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
4. THE NEW BORN	Master the types of new born babies and their basic needs	• Define foetus • Describe the formation of a foetus • Give the role of the placenta in pregnancy and childbirth • Outline and explain the importance of hygiene during pregnancy • Define twins • Explain the process and formation of identical, non-identical and multiple pregnancies • Differentiate between identical and non-identical twins • Define PMI and IWC • State the Role of IWC • Identify Different services of the IWC Pre-natal consultation, Infant consultations, Vaccination • Draw a vaccination calendar	Prepare appropriate technical forms for the care of each care of each type of new born	Present appropriate forms for each type of new born Carry out practical in each case
INFANT FEEDING	Master the different feeding methods of infants, principles and adequate complementary foods	• Define Breast feeding • Outline the Composition of breast milk • Bring out the Mechanism to improve breast milk production • Outline Principles and techniques in improving breast milk production • Give the Disadvantages and Advantages of breast	Draw up a feeding schedule for new born Prepare bottle feeds Fill a technical form for the correct cleaning of a bottle feed	Carry out practical lessons on the preparation of a bottle feed And present a technical form for the composition and cleaning of a bottle feed

		feeding
		• Explain sex determination (genetics)
		• Give rules in Pre-natal hygiene Illustrate the Hygienic practice of a breast-feeding mother using a chart
		• Describe the Conservation of breast milk
		• Define artificial feeding
		• Indicate Causes of artificial feeding
		• Outline the Composition of milk formulae
		• Using a chart compare breast milk and cow's milk
		• Describe the Manner to adopt in artificial Feeding
		• Describe how cow's milk can be treated and prepare a bottle's feed with cow's milk
		• State the Advantages and disadvantages of artificial milk .
		• Demonstrate on the care and sterilization of feeding bottles
		• Draw and identify different parts of a feeding bottle
		• Describe the procedures of industrial conservation of milk, through:
		    ○ Pasteurization
		    ○ Sterilization
		Concentrated Milk
		• Define concentrated milk
		• Describe different methods of preparation of bottle feeds		

		with concentrated milk • Give the Advantages and Inconveniences of concentrated milk **Powder Milk or dry Milk, Fermented Milk** • Define powder, or dehydrated milk • Describe different methods of preparation of powder milk • Enumerate the advantages and inconveniences of powder milk **Notion of Mixed feeding** • Define complementary feeding • Outline Principles for complementary feeding • Identify Accidents that can be involved in Complementary feeding • Nature and age of introduction of complementary foods • Identify and explain Types of food for introduction to Complementary feeding • Flour, Vegetables, Fruits juices, Eggs, Fish, Small jars of baby foods Meat • Realize or prepare stocks and soups potage, purees fruits juices, meat juice, fish compote (stewed fruits)		

NB:

Elements	Details
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Integration activities	3 hours per week for 06 weeks = 18 hours
Evaluation activities	3 hours per week for 06 weeks = 18 hours
Total for the subject	**3 hours per week for 34 weeks = 102 Hours**

SUBJECT: FAMILY LIFE EDUCATION AND GERONTOLOGY	**MINIMUM WEEKLY HOURS:** 4H
CLASS: UPPER SIXTH	**MINIMUM YEARLY HOURS:** 88H
SPECIALTY: HOME ECONOMICS (HEC)	**COEFFICIENT:** 4

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
INFANTS	Master the stages and factors of growth in children	**Growth and development of infant** • Define infant • Define growth • Identify Factors for growth e.g hereditary and environmental • Enumerate on the indicators of growth • Stature Growth • Mensuration • Draw weight and height curves • Cranial perimeter • Define development **Dental development (formation)** • Define dental formation • Draw diagram on dental formation • Outline signs of good health of an infant • Elaborate on Psychomotor development in infant using chart from 0-24 months	Take and note down the vital signs of an infant Elaborate a chart of dental development in infants	Present a technical form on how to take vital signs and illustrate the dental development of an infant
DAY CARE CENTERS	Understand the principles governing the creation of day care centers and their different segments	• Definition of a day care center • Different segment of a day care center • Steps involve in setting up a day care center • Management of a day care center	Fill a technical sheet outlining the different segments of a daycare center and rules governing them	Illustrate the different the role of each segment of a day care center

REVIEW OF IWC (Infant Welfare Clinic)	Master the services of an IWC Master common illnesses of the 1st and 2^{nd} childhood	• Define infant welfare clinic • Outline its role • Identify Different service of infant welfare clinic • Record temperature charts and contraceptive	Present the different services of a IWC in a tabular form Elaborate technical forms and take care of children suffering from child hood diseases	Excursion to an IWC Carry out practical on all the treaded illnesses
SICK CHILD	Know and identify a sick child	• Define the following concepts ○ Health: ○ Sickness: ○ Mortality; ○ Mobility: • Identify signs of a sick child • Propose Emergency treatment for each disorder • Suggest common everyday treatment • Realise dietetic meals for each case	Diagnose common signs of a sick child	Illustrations of a sick child
COMMON DIGESTIVE PROBLEMS IN CHILDREN	Master digestive problems and the required treatment	• Define digestive disorder • Identify different digestive problems common in children e.g constipation, diarrhoea • Propose practical advice or domestic treatment for each problem e.g Preparation of, ORS, Rice Water, carrots water	Fill the technical form for the home treatment of digestive problems	Present different local treatment for digestive problems
OTHER CHILDREN'S ILLNESSES	Master Epidemiological illness	**Epidemiological illness Introduction** • Define of concept • Types of epidemiological illnesses e.g malaria and cholera • Identify symptoms and Manifestation for Malaria and Cholera • Advance Domestic treatment for the above illnesses • Realise dietetic meals according to the illnesses studied	Elaborate technical forms on the treatment Epidemiological illness	Present different types of Epidemiological illness with treatment
CARE HOMES FOR	Understand the	• Definition of old age care homes	Fill a technical sheet	Illustrate the different

THE 3rd AGE	principles governing the creation of old age care homes and their different segments	• Different segment of an old age care home • Steps involve in setting an old age care home • Management of an old age care home	outlining the different segments of an old age care home and rules governing them	the role of each segment of an old age care homes

GERONTOLOGICAL HEALTH	Master different dynamic centers for aged persons	• Define Dynamic centres for age persons
		• Define One-Art- crop care
		• Define dynamic centres for age persons
		• Outline their functions
		• Give the importance of such centres
		• Realise a bath or give him a sun bath to an age person
		• Suggested approach and care for good Health e.g autonomy and independence of the age person
		• Understanding attitudes to best Assist them under the following items
		  ◦ Prerequisites
		  ◦ Brain injury
		  ◦ Modifiable environmental factor
		  ◦ Having realistic objectives
		  ◦ Individual differences
		  ◦ Way of behaving
		  ◦ Emotional reactions
		  ◦ Preponderance on the persons illness
		  ◦ Importance of the family members by him
		• Therapeutic strategies to adopt
		Treatment or careDementia
		• Define dementia
		• State the causes and Effects of dementia
			Fill a technical form for a sun bath to an aged person	Illustrate dynamic centers for age persons

		• Identify Prevalence or common manifestations of dementia • Propose Treatment of dementia		
AGING PROBLEMS	Master common problems associated with aging	• Define aging • Bring out the manifestation and signs of aging • Identify their characteristics when in good health and un healthiness • Categorize the age class and indicate the problem linked to each category • Realize healthy meal for them (**scabs, oedema, Alzeihmer's disease, incontinence osteoporosis, weathering and dentition memory disorders)** **In each case :** • Define • List Causes • Enumerate the Manifestation • Propose Treatment • State guidelines in the preparation of meals for patients	Fill technical forms on the care and treatment of different aging problems	Illustrations and treatment on for different aging related problems
ENRICHED FOODS	Master Enriched Foods And Nutritional Supplements	• Enriched Foods And Nutritional Supplements • Define Enriched food and nutritional supplements • Identify types of enriched food and nutritional supplements • Illustrate methods of introducing enriched and nutritional foods.	Elaborate methods of introducing enriched and nutritional foods in a technical form	Illustrate methods of introducing enriched and nutritional foods
DIET FOR COMMON ILLNESSES	Master suitable diet for common illnesses	**Anorexia , Bulimia …** • Define Anorexia • Advance Causes of Anorexia • Explain Consequences of Anorexia • Give Treatments of anorexia	Elaborate a technical form for care and treatment of Anorexia , Bulimia..	Meal planning and practical realization of suitable meals

		• Give Practical Advice using dietetic menus		
FEEDING FOR PERSON LIVING WITH HIV/AIDS	Master the techniques used to feed persons leaving with HIV/AIDS	• Define HIV/AIDS • State the effects of HIV/AIDS on Nutritional health • Advance the Treatment or care for pregnant women, breast feeding women, children and adults suffering from HIV/AIDS • Realise different types of Menu	Fill a dietetic weakly follow up form for persons leaving with HIV/AIDS	ILLUSTRATE A series of menus for HIV/AIDS patients

SUBJECT: FOOD, NUTRITION AND HEALTH | **MINIMUM WEEKLY HOURS: 5H**
CLASS: LOWER SIXTH | **MINIMUM YEARLY HOURS: 110H**
OPTION: HOME ECONOMICS (HEC) | **COEFFICIENT: 5**

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
THE CONCEPT OF FOOD, NUTRITION AND HEALTH	Master relationship between food and health	• Definition of terms: Food, Nutrition, Health • Factors that contribute to health and well-being, e.g., diet, exercise and recreational activities. • Relationship between food, health and disease • Basic health and nutritional needs through the lifecycle (pregnancy to adulthood)	Can explain relationshp between food and health	Lecture methods
REVIEW OF FOOD GROUPS AND FUNCTIONS	Master how to plan healthy meals using food pyramid	• Definition of terms • Functions of food (physiological, psychological, social) • Types of food groups ○ The three food groups ○ The six food groups ○ The five food group ○ The seven food group • Sources of foods in each food group type • The Food Guide Pyramid • Definition • Types of food guide pyramids and examples • Functions of the food guide pyramid • Dietary guidelines /Goals and Recommendations (DRV, RNI and RDA for specific nutrient)	Present the pyramids of food groups And their function	Lecture methods

		• Calculating the calorific value of foods		
HUMAN NUTRITION/ FOOD TEST FOR NUTRIENTS	Master the basic food nutrients and the science involve	• Definition of terms: • Goals of Human nutrition • Classification of Nutrients (Macro and Micro nutrients) • Chemistry of nutrients • Functions of nutrients /sources /deficiency • Food Tests	Present food nutrients and their chemical reactions in a table	Lecture methods
FOOD DIGESTION	Master the digestion and absorption of foods in the body	• Definition of terms • Digestion of foods at various levels of the gut • Enzymes involved at various levels • Absorption • Egestion (defeacation) • Care of the gut	Present the diagram of the alimentary canal	Lecture and demonstration methods
CONVENIENCE FOODS	Master the factor to consider when choosing connivence food	• Definition of terms • Types • Advantages and disadvantages • Factors to be considered when choosing convenience foods • Their Importance in a meal	Fill technical form for the preparation of convenience food (Tomato puree, Sardine, ice cream, pasta, yoghurt etc)	Lecture and demostration methods
BEVERAGES	Master the factor to consider when choosing beverages	• Definition of terms • Classification (alcoholic and non-alcoholic) • Advantages and disadvantages • Factors to be considered: • Qualities of a good beverage (colour, aroma, carbonation, taste etc) • Their uses in a diet	Draw flow chart for the preparation of beverages (alcoholic and non-alcoholic beverages corn beer, fruits/vegetable juices and drinks, Bili bili)	Lecture and demonstration methods

FOOD PRESERVATION	Master the methods of preserving foods	• Definition of terms • Importance of food preservation • Principles of food preservation • Methods of food preservation • Inconveniences of food preservation • Transformation of cassava, plantains, sweet potatoes, yams to flour.	Able to preserve local foods	Lecture and demostration methods
CATERING MANAGEMENT	Master the how to set up a catering business	• Introduction to catering – • Definitions • Catering segments • Different types of catering establishments. • Staff organization in different types of restaurants, duties & responsibilities of • restaurant staff. Classification of restaurants. • Types of restaurants, status of a waiter, attributes of a • waiter. • Menus- Meaning, types, food & their usual accompaniments, French classical menu. • Types of service- Different styles, factors influencing styles of service- advantages & disadvantages.	Present a project on setting up catering	Lecture methods

CONSUMER EDUCATION	Master the rules of consumer education for foods	• Define Consumer education and Consumer • Concepts in Consumer Education; • Adulteration; Misbranding; Food Standards; Hire Purchase; Impulse buying; • Importance of Consumer Education; • Problems faced by consumers (price variation, hoarding/black marketing etc) • **Consumer Agents** • Definition, types of consumer agents • Government regulations.	Apply the rules of consumer education	Lecture methods
RAISING AGENTS	Master appropriate raising agents for different dough	• Definition; • Types • Principles • Conditions to succeed • Technique of realizing • Realize chin-chin, doughnuts etc	Can use raising agents correctly	Lecture methods
PASTRY	Master pastry making	• Define flaky pastry, short crust pastry etc. • Outline the principle involved in their realization • Indicate the conditions to succeed in realizing each pastry • Outline the technics involved in realizing each pastry • Identify their place in the meal	Able to produce pastry	Lecture and demonstration methods

STUFFING	Knowledge on stuffing for pastry	• Define Stuffings • Classification of stuffings • Uses of stuffings • Realization of different stuffing from available vegetables • the precautions to take in realizing stuffings	Able to prepare and use stuffing	Lecture and demonstration methods
BREAD MAKING	Master different methods of making bread	• Definition • Different methods of bread making and examples • Recipes • Realisation of various types of bread	Able to bake different types of bread	Lecture and demonstration methods
CREAMS AND LIASONS (CREAM)	Know the types of Creams	• Definition: creams, sauces • Types of creams and their realization; whipped Cream, english cream, chantilly cream etc • Conditions to succeed in cream making	Produce cream and liasons	Lecture and demonstration methods
COLD MEALS AND SNACKS	Know cold meals and snacks	Definitions of terms - Classification - Recipes - Conditions to succeed - Realization of varieties	Able to produce cold meals and snacks	Lecture and demonstration methods
MENUS FOR RECEPTION: COCKTAILS AND BUFFETS		Defintion of terms - suitable dishes -Techniques involved in their realization ;	prepare buffet and cocktail meals fill their technical sheets	Lecture and demonstration methods

SUBJECT: FOOD, NUTRITION AND HEALTH	**MINIMUM WEEKLY HOURS: 5H**
CLASS: UPPER SIXTH	**MINIMUM YEARLY HOURS: 110H**
SPECIALTY: HOME ECONOMICS (HEC)	**COEFFICIENT: 5**

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
FOOD COMPOSITION TABLE	Understand the limitation of a food composition table	• Definition of terms • Uses of Food composition table • Examples of food composition tables (FCT) • Identify the Limitations of Food composition, table	Draw and use a food composition table correctly	Explain and Illustrate on the methods of using a food composition table
FOOD EQUIVALENCE	Master the principles and limitation of food equivalence	• Portion sizes, units, etc. • Principles underling food equivalence • Different food equivalences • Uses of food equivalence • Limitations of food equivalence	Apply food equivalence correctly when planning meals	Explain how food equivalence can be practice
FOOD PACKAGING AND LABELLING	Understand the importance of food packaging and labels	• Definition of terms : food packaging, food labelling, etc • Importance of food packaging • Materials used for food packaging • Selection of food packaging materials • Importance of food labeling • Points to consider when labelling Food • Food labelling Requirements • Importance of the information on a food label • Other information on food labels e.g manufacturer's instructions, manufacturing date, expiry dates, barcodes,	package and label foods correctly	Explain and Demonstrate how foods can be package

		Symbols • Government Regulations of food packaging and labelling		
THE pH OF FOODS (ACIDIC AND ALKALINE FOODS)	Understand the types of acidic foods and alkaline foods	• Definition of terms (pH scale etc.) • Notion of acidic and alkaline foods • Types of acidic and alkaline foods • Importance of these foods in the body • pH scale of foods • Disadvantages and advantages	Draw the pH scale. Identify acidic and alkalinic foods	Explain different types of acidic food and alkaline foods
BIO-FOODS AND GENETICALLY MODIFIED ORGANISMS (GMOs	Understand the composition of bio food and genetically modified organism	• Notions on Bio foods • Define bio foods • composition of Bio food • types of Bio foods • Advantages and Disadvantages of • Bio foods functions in the body **GMOs** ○ Define GMO ○ types of GMOs	Able to know the types of bio food and composition	Explain types of bio foods and their composition
FOOD SAFETY (FOOD POISONING)	Understand different aspects of food safety	• Introduction • Definition of terms • Types of Microorganisms related to foods • Important and harmful microorganisms • Types of Food poisoning (food intoxication and food infection) • Factors affecting the growth of microorganisms • Causes of food poisoning • Consequences of food poisoning	Identify food poisoning and fill a technical form for the treatment of each	Explain how food poisoning can cause health problems

		• Preventive measure on food poisoning		
FOOD ADDITIVES /ALLERGIES /INTOLERANCE	Master food additives and regulations governing them	• Definition of terms • Standards of food and the different regulations • Types of food additives and their roles • E-numbers for types of additives • Causes /signs /symptoms/ prevention of food allergies/ intolerance	Present a table of some food additives/ E-numbers	Lectures and demonstrations
SPICES/ HERBS /CONDIMENTS/SEASONINGS	Master concepts of spices, herbs, etc	• Definition of terms • Types /uses • Health benefits • Process and package some herbs and spices	Present a table of some spices, herbs, condiments etc	Lectures and demonstrations
CONTAMINATION/ CONTAMINANTS	Master the concepts of food contamination	• Definition of terms • Types of food contamination/contaminants (physical, chemical, agricultural, industrial/ radioactivity)	Present some food contaminants	Lectures and demonstrations
FOOD SECURITY	Master the importance of food security	• Definition of terms • Levels • Importance • Government policies • The pillars • Types • Factors influencing food security	Present the polices of food security is practice in a sheet	Lecture on the importance of food security
FOOD HABITS /TABOOS/ FALACIES/FADS/MYTHS	Master the concepts of food food habits/taboos etc.	• Definition of terms • Factors influencing food habits and taboos • Selected fallacies and fads about soyabeans • Food myths busted with facts • Health Consequences of food habits, taboos, fallacies, fads,	Present some foods habits, taboos, falacies, fads, myths	Lectures and demonstrations

		myths • Impacts of food habits, taboos, fallacies, fads, myths •		
FOOD QUALITY CONTROL	Master quality control and sensory evaluation of foods	• Definition of food quality control • Food Laws, Regulation and Standards on food quality control (HACCP, good manufacturing practices - GMP) • Food quality assurance • Give the advantages and disadvantages of food quality control • Sensory Evaluation • Define sensory Evaluation • Types of sensory Evaluation • Importance of sensory evaluation	Control processed foods through the sensory evaluation	Explain the varoius sensory evaluation of food
FOOD HEALTH AND DISEASE	Understand causes of some chronic diseases	• Definition of terms • The relationship between food, health and disease • Types of food related health diseases: • Overnutrition (e.g Diabetes, Obesity, Hypertension, Gouts etc) • BMI measurements • Their causes, types, signs/symptoms and preventive measures • Undernutrition (e.g. protein energy malnutrition, anaemia etc • Their causes, types, signs/symptoms and preventive measures	Identify and manage the types of food related diseases' Draw a table of different BMIs	Lectures and demonstrations
DIETETICS	Master the concepts of diet therapy	• Concepts of diet therapy • Diets in febrile conditions,	Able to know the types of food related diseases	Explain the concept of diet therapy

		obesity, overweight • Diet management of diseases of the GUT, liver and Diabetes mellitus • Cardiovascular and renal diseases diets		
PHYTOCHEMICALS & FUNCTIONAL FOODS	Master the concepts of phytochemicals & functional foods	• Definition of terms (phytochemicals, functional foods and antioxidants) • A table of types of phytochemicals, Effects and food sources • Types /Importance of functional foods • Probiotics (sources, examples and uses)	Draw a table of types of phytochemicals, Effects and food sources	Lectures and demonstrations
SYRUPS AND FRUITS JUICES	Master different recipes for syrups and fruit juices	• Definitions • Condition To Succeed • Recipes For Fruit Juices and Syrups • Condition To Succeed • Realisation Of Varieties of Fruit Juices and Syrups	Able to produce fruit juices and syrups	Explain and Carry out practicals on fruit juice
PUNCH AND COCKTAILS / SORBETS AND ICE CREAMS	Master types of punch and cocktail sorbets and condition to succeed	• Definitions • Classification • Recipes • Conditions To Succeed • Realization Of Varieties	Produce punch and cocktails	Explain and practice the production of cocktails and creams
HOME-MADE YOGHURT	Master the recipe and procedure of home made yoghurts	• Definition • Principles Involved • Conditions To Succeed • Recipes • Realization • Uses Of Yoghurt In Cookery	Able to produce homemade yoghurt	Explain and carry out practicals on home made yoghourt

CAKES ICING AND OTHER DECORATIONS	Master different ways of cake decoration and their recipe	• Definitions • Different Methods of Cake Making and Examples • Cake Icing and Types With Examples • Recipes • Realisation	Able to ice and decorate cakes	Explain and Demonstrate ways of decorating cakes
FOREIGN DISHES	Undersatnd different foreign dishes and their various recipes	Hors D'oeuvre • Definitions • Classification of Hors D'oeuvre • Recipes • Conditions to Succeed • Realization Of Varieties	Know how to produce therapeutic diet	Explain recipes of therapeutic meals
CATERING OPERATIONS	Master ways to set up a catering operation	• On and Off Premise Catering • Propose Different Menus Food and Beverage) For Events, Schools, Hospitals, Camps, Hotels, Restaurants Etc • Recipes • Conditions to Succeed	Setting up a project on catering operation	Lecture and creat some example of projects for catering

SUBJECT: RESOURCE MANAGEMENT ON HOME STUDIES — **MINIMUM WEEKLY HOURS:** 5H
CLASS: LOWER SIXTH — **MINIMUM YEARLY HOURS:** 110H
SPECIALTY: HOME ECONOMICS (HEC) — **COEFFICIENT:** 5

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
RESOURCE MANAGEMENT ON HOME STUDIES	Master the different resource management processes with their principles	• Define resource Management • Identify the domain of action of different resources • Outline and explain resource management processes • Give the importance of Resource management at home	Design a resource management plan	Illustrate how this plan could be executed
HOME AND COMMUNITY	Understand the different communities in our area	• Define home • Define community • State the motivation and the goals involved	Fill a technical sheet identifying the different communities in our area	Illustrate how these communities are made up
ENVIRONMENTAL POLLUTION	Master the different causes of environmental pollution and their consequences	• Define Pollution, pollutants and environmental pollution • Identify the different types of environmental pollution • List their causes • Identify preventive measures • The impact of environmental pollution	• Fill a technical sheet identifying different environmental pollutants • Draw up waste management project	Illustrate how waste could be manage in our different communities
ENVIRONMENTAL PROTECTION	Understand the basic concepts of the environmental protection	• Definition of terms • Basic notions of environmental protection • Explain the Consequences of cleaning products on the environment;	Design a project which could be used for environmental protection	Demonstrate the ills of trowing cleaning products into our environment
SANITATION/ DRAINAGE SYSTEMS/ WASTE DISPOSAL	Master the principles underlining drainage systems	• Define sanitation and drainage systems • Identify the different types of drainage systems • Advantages and disadvantages of different types • Care of the different drainage systems • Define household refuse	• Design a project plan on cleaning different drianage systems • Fill a technical sheet identifying different household waste	Illustrare how waste could be properly disposed and managed

		• State the different methods of waste disposal • Classification of waste and dirt. • Waste management	stating how they could be disposed	
DISINFECTION	Master the concepts	• Definition of terms (disinfection, disinfectant) • Reasons for disinfection • Classification of disinfectants • Disinfection techniques (personal, surface, instrument, air, water, linen disinfection etc) • Tips for effective disinfection	Prepare a technical sheet for disinfection	Lectures and demonstrations
CONSUMER EDUCATION	Understand the principles of consumer education	• Define consumer education • State the principles involved • Give the factors influencing it • State the rights of the consumer	Design a consumer education plan	Illustrate how this plan could be executed
SCIENTIFIC WORK ORGANIZATION	Master the principles of Scientific work organization	• Define work organization • Classify work daily, weekly, and periodically • Plan house work	Design a work plan for people with defined jobs	Illustrate how work plan can be executed
TIME MANAGEMENT	Master the steps involve in Time management	• Define time management • State their advantages • List the steps involved	Draw a time management plan	Illustrate how a time management plan can be executed
ENERGY MANAGEMENT	Understand the different principles of energy management	• Appliances for Cleaning • Define cleaning appliances e.g washing machines, dish washer, electric vacuum cleaners etc	Draw a energy management plan	Illustrate how an energy management plan can be executed
PROJECT PLANNING	Master the creation of a project in the specialty	• Definition of a project plan • Create a project, follow it up and do budgeting	Design a project for a business	Illustrate how this project can be executed

LIGHTING	Understanding the different lighting systems and the principles governing them	• Define lighting • Name sources of lighting • Explain conditions of rational lighting • Identify types of lighting and where they are used e.g direct, indirect lighting	Install and carry out basic light connections in the house	Illustrate how wrong connections could cause accidents
PLEATS, GATHERS AND DRAPES	Master the different techniques in the production of pleats, gathers and drapes	• Define pleat • Outline Principles to respect in realizing, pleats, gathers and drapes	Produce different articles using pleats, gathers and drapes	Demonstrate how pleats, gathers and drapes using different materials
TEXTILES/ COLOURS	Master the concepts of textiles and colours	• Definition of terms • Classification of textiles • Properties of textiles • Classification of colours • Psychological meaning of colours (language of colours)	Realization of different articles using different textiles and colours	Lectures and demonstrations
DESIGNING PREMISES OR A SPACE	Master the principles and techniques used in the realization of a design of a space	• Define space or premises • Outline Principles and Techniques of realization a design of a space	Design an open space to be used for an event	Illustrate how a space could be transform to host an event
ACCESSORIES	Master the production techniques in producing accessories	-Outline different steps in the production earrings, necklaces, bags, shoes and fascinators	Design and produce different accessories from different materials	Demonstrate the production of some accessories
RENEWABLE ENERGY	Understand the different sources of renewable energy and their characteristics	• Define renewable energy • Identify sources of renewable energy • Outline the characteristics of renewable energy	Install solar systems in houses	Demonstrate how renewable energy can be install in houses.

SUBJECT: RESOURCE MANAGEMENT ON HOME STUDIES	MINIMUM WEEKLY HOURS: 5H
CLASS: UPPER SIXTH	MINIMUM YEARLY HOURS: 110H
SPECIALTY: HOME ECONOMICS (HEC)	COEFFICIENT: 5

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
COSTING	Master how to calculate the cost of different activities	• Define costing • Determine cost of different activities • Carryout Calculations and cost of profitability of different activities	Do costing list for different activities	Illustrate the different methods of doing costing for activities
BUDGETING	Master how to do budgeting for different activities	• Define Budgeting • Identify Components of a budget or elements that constitute a budget and establish a budget • Propose Techniques of balancing a budget e.g Investment of money • Carry out an application exercise	Do budgeting for different activities	Illustrate the different methods of doing budgeting
SHOPS AND SHOPPING PRACTICES	Understand the principles guiding different types of shops and the services they offer	• Define shopping • Give the advantages and disadvantages of shopping in super markets • Define internet buying • State the effects of marketing strategies and their influence on the consumer. • Define hire purchase • List the points to consider when buying on hire purchase	Fill a technical sheet, classifying different shops based on the type of services they offer	Illustrate why some shops have higher standards than others
METHODS OF PAYMENT	Understand the different methods of payment	• Define payment • State the different forms of payment • State the advantages and disadvantages of using the different forms of payments	Fill a technical sheet classifying different payment methods and the services they offer	Demonstrate how payments could be done using different payment methods

BANK SERVICES	Master the services which banks offer	• Give the differences between a savings and fixed account • State the advantages of saving	To design a saving scheme	Demonstrate the advantages and diasdvantages of each banking system
BUILDINGS AND PREMISES	Master the different principles and techniques on caring for buildings and premises	• Define building and premises • Outline the principles of caring for building and premises	Fill a Technical sheet to bring out the different principles in caring for a building	Illustrate how a building could be cared for
ELECTRICITY IN THE HOME	Master the concepts of electricity	• Definition of basic terms • Sources of electricity • Electric circuits • Electric voltage • Electric power(wattage) • Electrical safety devices • Safety use of electricity in the home	Will be able to use different home equipment	Lectures and demonstrations
HOME GARDENING	Set-up a home garden	• Definition of terms • Principles of home gardening (topography, soil, climate, types of crop production) • Types of gardening (flower garden, crops garden) • Common garden tools • Control of pests and pesticides	Establish a table of tools & pesticides used in home gardening	Lectures and demonstrations
SUPPLY OF PORTABLE WATER (PIPE BORNE WATER	Master the different sources and characteristics of portable water	• Define portable water • Sources of portable water • Define pipe borne water • Define hard water and soft water • Give the characteristics of hard water and soft water • Explain the treatment of hard water	Carry out a water test to identify water which is safe for drinking	Demonstrate how water can be treated
DOMESTIC GAS	Master the different techniques and principles used to produce domestic gas	• Define domestic gas • Explain the production of domestic gas • the Internal and external	Design a method of production of domestic gas	Illustrate how a domestic gas could be used for cooking

		installations of domestic gas		
THE GREEN HOUSE EFFECT	Understand the principles and effects of a green house gas effect	• Define greenhouse gas • State the Principals of Green house gas and its effect • Advance the Environmental Impact of Green house gas	Fill a technical sheet to outline the effects of green house gas	Illustrate the effects of green house effect on the society
PROJECT PLANNING	Master the creation of projects in the specialty	• Definition of a project plan • Create a project, follow it up and do budgeting	Design a specific project	Demonstrate how this project could be followed up
CROCHETING	Master the different principles of crocheting	• Define crocheting, knitting and macramé • Outline techniques of realizing Macramé • Realise Macrame or baby's wrapper	Produce decorative items using crochet stitching	Illustrate where the stitches could be used for decoration
USAGES OF BIAS, RIBBONS AND PEARLS	Master the different areas where bias, ribbons and pearls could be used for decoration	• Define Bias, Ribbons and pearls • List Types of Bias, Ribbons, and pearls • Outline the techniques of realization e.g Beat work	Realize a table set using bias	Illustrate the use of bias, ribbons and pearls in different areas of decoration
CARE OF DIVERSE ARTICLES	Understand the principle underlining the care of these items	• Define Linen • Outline Precautions, safety, ergonomics in caring for linen	Clean and care for different types of linen	Illustrate the cleaning of the different items
PARASITES, PESTS AND SANITATION	Understand the effects of parasites in our society	• Define parasites, Pests • Classify parasites • Give the Consequences of having parasite/pests • State the techniques of Eradicating parasites	Clearly design an eradication strategy to eliminate parasite	Illustrate the different ways by which parasites can be eliminated from a house
CONFECTION OF	Understand the different methods used in	• Define confection • Apply the Methods on different	Using different techniques, produce	Demonstrate the production of poufs arm

DRESSINGS	confection of dresses	dressing techniques • Apply different technique for dressing in the confection of poufs, arm chains, blinds, with draperies • Decorate a ceremonial car	articles from confection of dresses	chairs
EMBROIDERY	Master the Principles of embroidery	• Define Embroidery • Identify different embroidery stitches and Techniques of realization of embroidery stitches, • Realize a table set	Design decorative items using embroidery stitches	Illustrate how these embriodery could be used to cayy out decoration

Subject : APPLICATION OF MANAGEMENT SOFTWARE
Class : Lower Sixth
Specialties : HM-TM-BPM-BCM-HEC

Minimum weekly load : 2 H
Minimum annual load: 44 H
Coefficient : 2

THEME	COMPETENCES	CONTENT	INDICATORS OF PERFORMANCE	RECOMMANDATIONS
Launching the software and the Spider Menu	Present the management software ERP	• Launching the software • Description of the Spider menu	Start and close correctly the software	Detail explanation of the Architecture of the SPIDER MENU
Configuration	Configure the software data	• Creation of the entity (Site) • Creation of the customer file • Creation of the supplier file • Creation of a VAT • Creation of a product family • Creation of a product category	Configure rightly the invoicing operations	Teachings are done on machines with well elaborated exercises
Invoicing	Conceive invoicing documents	• Creation of pro-forma invoice • Creation of Product category • Filling of a Delivery Note • Filling of an Invoice • Edition of an Invoice • Creation of debit account and creditor account	Fill appropriately the invoicing documents	
Stock management	Manage the stock of the entity	• Creation of new product/service • Creation of a new location for stock • Carrying out stock movement • Generation of stock reports • Creation of supplier order and internal orders	Carry rightly out the exit and entry of stock as well as create the orders	

Human Resource management	Process the salary of an employee	• Creation an employee file • Recording hour-days' work • Creation of a mission • Creation of new absence • Creation of an advance on salary and deductions • Creation of work • Creation of settlement modes • Configuration of the salary • Processing of the salary. • Configuration of the salary elements • Edition of the payslip	Edit rightly the payslip and print	Conceive application exercises having all the information necessary to fill in the platform
Product-Service Management	Create an article sheet	• Creation of a new article • Managing stock	Create appropriately an article sheet	

Subject : APPLICATION OF MANAGEMENT SOFTWARE **Class : Upper Sixth** **Specialty : BPM-BCM-HEC**				**Minimum weekly load : 2 H** **Minimum annual load: 44 H** **Coefficient : 2**
THEME	**COMPETENCES**	**CONTENT**	**INDICATORS OF PERFORMANCE**	**RECOMMANDATIONS**
Invoicing	manage invoicing	• Creating an article • Filling an Order • Filling a Delivery Note • Filling an Invoice • Editing an Invoice	Fill properly invoicing documents	Detail study of Lower sixth programme with advanced application exercises
Customer management	Prepare a customer sheet and a booking form	• Creation of new client-company • Creation a reservation - stay	Prepare correctly a customer sheet and a booking form	
Human Resource management	Process employee salary	• Creation of the employee file • Creation of absence • Creation of mission • Creation of the settlement modes • Configuration of the salary • Processing of the salary • Configuration of the salary elements • Edition of the payslip	Manage correctly the salary of employees	Conceive application exercises having all the information necessary to fill in the platform
Project management	Manage the project of an entity	• Characteristics of project stage • Filling of the project form • Creation of a project	Create correctly and follow up the realisation of a project	

Production Management	Manage the production of the enterprise	• Create of a new product • Entering production details • Entering products • Entering outputs • Entering participants • Entering observations • Carrying out the entry and exit of stocks	Create correctly a new production and follow the entry and exit of stocks.	Conceive application exercises having all the information necessary to fill in the platform
Cash desk management	Manage daily the cash of the entity	• Creating a cash register • Entering of cash operations • Carrying out filters on cash operation	Manage exactly the cash of the entity on daily basis	

5.3

MARKETING (MKTG) SPECIALTY

SUBJECT: PROFESSIONAL MARKETING PRACTICE	**MINIMUM WEEKLY HOURS: 5H**
CLASS: LOWER SIXTH	**MINIMUM YEARLY HOURS: 110H**
SPECIALTY : MARKETING	**COEFFICIENT: 5**

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS

1. PRODUCT AND PRODUCT POLICY	• Definition of **Product**. **Product Policy,** Product classification, Product mix, Branding, packaging, Labelling
	• Product management and Product life cycle,
	• Strategies employed at various stages of the PLC.
	• Types of PLC'S
	• New Product Development
	• Reasons for success or failure, innovation and adoption process and Services
		Product and Product Policy
		• Product classification
		• Product mix
		• Branding, Packaging, Labelling, Product design, quality, warranty, guaranty
		• Product management
		  ○ Product life cycle (PLC)
		  ○ management strategies
		  ○ Types of PLC
		New product development
		• Reasons for its success or failure
		• Diffusion of innovation and adoption
		• Process (rates of innovation)
		• Services
		  ○ Differences between services and goods
		  ○ Classification
		  ○ Characteristics of services
		  ○ Managing the marketing of services
			• Define the term product line,
			• product mix, product item
			• Describe marketing uses of
			• branding, packaging, trade mark
			• Identify the different phases of the life cycle of a product
			• Propose a Marketing strategy for the different phases of the PLC
			• Recognize how the PLC differs for different products
			• Explain different ways of
			• viewing newness in new goods and services
			• Explain the steps in new product development
			• Understand the different approaches for managing services
				• Use examples of local products of companies in cameroon and trace how they were developed and their posibble lifeccles.

2. PRICE AND PRICING THEORY	• Definition of Price and • Pricing Theory, • Pricing strategies, • Influences on • pricing decisions • Methods or Approaches of Price Determination and • Managing Price Changes	**Nature and Importance of Price** • Pricing Objectives and constraints • Pricing strategies • Internal and external influences on pricing decisions. **Methods or Approaches of Price Determination** • Demand based • Cost based • Competitive based • Profit Oriented • Psychological Price • Break- Even **Managing Price Changes** • Initiating Price Cuts • Responding to Competitor price cuts • Initiating price increase • Responding to competitors price increase	• List and explain the various pricing objectives and constraints • Describe a range of available pricing strategies • Understand the available pricing methods and tactics and their most appropriate use • Understand the value of BEP • BEP Calculations using ; formula, graphs and tables • Explain or determine the • psychological price using a table and a graph	-
3. DISTRIBUTION AND PLACEMENT POLICY	• Definition of Distribution • Channel, Physical distribution, Functions, Logistics and Supply Chain Management, • The relationship between physical distribution and	**Distribution and Marketing Channels** • Definition of Distribution • Distribution strategies • Nature and importance of marketing channels • Channel choice and management • Channel conflicts • Channel strategies **Physical distribution and**	• Explain the channels of distribution and the differences between distribution channels for consumer's products and B2B products ○ Why intermediaries are necessary in distribution and their functions.	

	other marketing functions • Definition of Retail, • Retail Strategy, Types of Retailers and Wholesalers, including their characteristics	**Logistics** • Scope of Physical distribution in Marketing • Key Components and Logistics • Activities such as Transportation, • Warehousing, Inventory management, and Order processing. • Physical distribution in meeting customer demands and enhancing customer satisfaction. • Role of logistics in minimizing cost, improving product availability, and optimizing delivery times. • Different modes of transportation, their advantages and disadvantages. **Retailing and Wholesaling** • Nature of retailing and whole saling • the structure of the Cameroon retail sector • types of retailing • retail marketing strategy • wholesaling • Comparative study on the different channels of distribution	○ Factors to be considered when selecting and managing channel of distribution • Discuss supply chain and logistics management and how they relate to marketing strategies. • Understand the benefits of retailing to consumers • Explain the dimensions by which retailers can be classified • Discuss the major types of retail operations • List the various task involve in developing a retail marketing strategy	
4. Marketing Communication	• Definition of Marketing communications, Communication Process, Steps in developing effective marketing Communication	**Marketing communications** • Marketing Communication Process • Steps in developing an effective marketing communication program: ○ Identifying the target audience ○ Determining the communication objectives	• Explain the roles and impacts of public relations • Explain the various public relations tools or techniques • Define advertising and explain clearly the steps involved in developing an	

	program Communication mix elements: Advertising, Sales Promotion, Personal Selling, Public Relation Word-of-mouth and Sponsorship	○ Designing the message ○ Choosing the media ○ Selecting the message source ○ Collecting feedback ○ Setting the total promotion budget • **Promotion or Communication Mix** • **Advertising** ○ Stages of an advertising campaign: - Determine advertising objectives, - Determine advertising budget - Design the creative strategy (message) - Media Selection, ○ Evaluate advertising effectiveness and return on advertising investment. • **Sales Promotion** ○ The Role and definition of Sales Promotion ○ Sales Promotion Tools / methods or techniques (consumers and trade sales promotion tools ○ Sales Promotion Strategies (push and pull strategies) **Personal Selling** • Definition and Role of Personal • Selling • Personal Selling Approach • Forms of personal selling • Personal Selling Process or Steps or Stages **Public Relations** • Definition and Objectives of	advertising campaign, • Determining the advertising budget. • Explain marketing communication and explain the marketing communication process. ○ Explain the steps involved in developing effective marketing communication ○ Identify advertising and explain the steps involved in developing an advertising campaign. • Calculate the useful audience of one or many supports(tools)(reach, frequency, impact ..etc) Classify the supports according to their strength, price and affinity • Define sales promotion, bring out the objectives of sales promotion, explain the sales promotion strategies, and bring out and distinguish the tools used in consumer sales promotion from those used in trade sales promotion. • Define personal selling and bring out its role and explain when it is most appropriate to use	

		• public relation • The Roles and Impact of Public • Relation • Public Relation Tools or • Techniques • Approaches of Public Relation • Press Relation • Publicity • Public Affairs Department • Lobbying • Counselling • Investor's relation **Sponsorship** (definition, types, roles and evaluation of sponsorship)	personal selling • Explain the tasks af sales people • Explain the steps involved in the personal selling process • Explain the steps involved in sales force management and should be able to work out application exercises involving determining the sales force size and various compensation plans. • Define public relations and bring out its objective • Explain the roles and impacts of public relations • Explain the various public relations tools or techniques • Compute numeration of sales force • Design a numerations plan	
5. MARKETING RESEARCH	• Realizing market research on the field involves collecting data, sampling and analysing results through a tool • Comprehend the importance of marketing research in decision-making processes	**Marketing Research** • Definition, Objectives and roles of market Study • Marketing research design: Exploratory, Conclusive, Descriptive and Causal • Types of Marketing Research • Forms of research (Adhoc, Continuous) • Methods of Research: qualitative and quantitative	• Define marketing research and bring out its role and importance • Explain the types of marketing research	
			• Explain the steps in the marketing research process	
			• Distinguish quantitative research method from qualitative research	

		research • Marketing Research process • sources of collecting data (Primary and Secondary) • Sampling and Sampling Techniques • Tools of data collection • Elaboration of the questionnaire for market study: ○ Definition, ○ parts of questionnaire, ○ types of questionnaires ○ Analysis and interpretation of research ○ results	method • Outline the various sampling techniques • Master the elaboration techniques of a questionnaires • Administer a questionnaire • Collect, treat and interpret a questionnaire • Choose the most appropriate mode of administration • Determine the budget of the market study Realize a market research on the field	
6. **THE SUPPLY FUNCTION**	• Critical role of procurement in the overall supply chain management • Procurement decisions and impact on product quality, availability, and delivery timelines.	**Supply Function** • The importance of procurement in the life of the company • The choice of a supplier • The documents relating to purchases • Factors determining the choice of a Supplier • Different components of procurement; sourcing, supplier selection, contract negotiation, and supplier relationship management. • Role of procurement in managing costs, • ensuring quality, and mitigating supply chain risks.	• Candidates will be assessed on their ability to: • Search, choose suppliers (call for tenders, price request, selection) • Complete the purchase documents • Factors that will determine the choice of a supplier	

PRACTICAL PART				
		7. During the summer holidays students are expected to apply the concepts learned in school to any company of their choice.		
CASE STUDIES				
1. Exercises and work on the methods of analysis of real company activities 2. Practical study of techniques and procedures of analysing market needs 3. Try to elaborate international marketing strategies 4. Exercise the variables of the service mix 5. Visit various retail outlets 6. Design objective communication messages 7. Analyse tracts and prospectus 8. Work on international trade opportunities **9.** Case study on real and fictitious cases				
NB: **The above teaching hours are shared into: theoretical teaching hours =110hrs; integration activities hours = 30hrs and evaluation activities hours = 30 hours. Total annual number of weeks for an academic year=34; shared as such: theoretical teaching weeks 22; integration activities weeks = 6 and evaluation activities weeks = 6. The total annual hours for the course=170**				

SUBJECT: **PROFESSIONAL MARKETING PRACTICE** **MINIMUM WEEKLY HOURS:** 5H
CLASS: UPPER SIXTH **MINIMUM YEARLY HOURS:** 110H
SPECIALTY : MARKETING **COEFFICIENT:** 5

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
1. SALES FORCE MANAGEMENT	• Definition of sales force, Constitution of a sales team, major steps in sales force management and Designing sales force strategies and Structure	**Constitution of a sales team, profile and qualities of the seller** • Major steps in sales force management • Designing sales force strategies and Structure • Sales force structure (territorial, product, customer and the complex sales force structure) • Sales force strategies (field sales force or outside sales force and the inside sales force) • sales force size • recruiting and selecting sales people • training the sales force • motivating and compensating the sales people • supervising sales people • Evaluating sales people • Animation of the sales team • Control of the sales team ○ Representatives: status, activities ○ Tasks of the sales representatives ○ Remuneration	• Define the sales force • Know the missions of the Sale • Know the profile and qualities of the seller • Designing sales force strategies and Structure • Determine the size of the sales force; • Recruiting and selecting sales people • Training the sales force • Motivating and compensating the sales people • Supervising sales people • Evaluating sales people • Animation of the sales team • Control the sales team	Score/rating to be achieved by students
2. SALES ANALYSIS AND FORECASTING	• Definition of Sales Analysis, Key metrics and indicators used in sales analysis, types of sales analysis, Tools analysis, Tools and technologies used for sales analysis	**Sales Analysis** • Calculate growth rate and profitability • Sales forecast using market elasticity • Calculation of turnover and forecast in current and constant francs • Key metrics and indicators used in sales analysis, such as revenue, units sold, market share, customer acquisition cost, and customer lifetime	• Conduct trend analysis to identify patterns and seasonality in sales data. • Perform product analysis to assess the performance of different products or product categories. • Conduct customer	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
	• Definition of Sales • Forecasting, Steps in the Forecasting Process, Types of Forecasting and Methods of forecasting.	value. • Different types of sales analysis, including trend analysis, product analysis, customer analysis, and geographic analysis. • Importance of data collection and data quality for accurate sales analysis. • Tools and technologies used for sales analysis, such as CRM systems, data visualization software, and spreadsheet applications. **Sales Forecasting** • Importance of forecasting • Steps in the Forecasting Process • Types of Forecasting • Forecasting Methods **Quantitative methods** (Adjustment method, the extreme point method, least square method, Mayer's method, moving average, seasonal coefficient, correlation and regression analysis) **Qualitative methods** (sales force estimation, Delphi approach, survey of customer intension)	analysis to segment customers, identify buying patterns, and analyse Customer lifetime value. • Use data visualization • techniques to present sales analysis • Define forecasting and bring out its importance • Explain the various types of forecasts • Distinguish quantitative • Forecasting methods from qualitative forecasting methods • Forecast future sales of an enterprise from the different regression trends or from results of market research • Calculate turnover and forecast in current and constant franc	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
3. EXTERNAL TRADE	• Definition of External Trade, Essential documents related to shipment, payment, and legal compliance, • International trade regulations and standards necessary for Customs Clearance and Trade Facilitation. • Definition of Intermediaries and auxiliaries, Role vital they play in connecting buyers and sellers in international trade, Services they provide such as market research, sourcing,…..	**Study on the Principal Sources of Regulatory information and Statistics on External Trade** • Analyse Real Documents: Customs Forms, Documents related to the Origin of Goods, Documents concerning Price, Documentary Discounts • Distribution of Cost according to INCOTERMS negotiated in the contracts of exporting Enterprises and exporters • Visit of port installations • Legal and regulatory requirements associated with document preparation and submission. • Common terms and abbreviations used in international trade documents. • Roles and responsibilities of different parties involved in document preparation, including exporters, importers, shipping companies, and customs authorities. • Presentation of intermediaries, auxiliaries of external trade • Different types of intermediaries, such as agents, distributors, wholesalers, and brokers. • Functions and responsibilities of intermediaries and auxiliaries in facilitating international trade transactions.	• Define external trade and bring out the principal sources of regulatory information on external trade • Know the obligations of each buyer and seller according to the cited INCOTERMS • Know the different actors of external trade • Determine the different costs according to each INCOTERMS • Fill the documentary form • Sketch the techniques of Payment • Roles and responsibilities of different parties involved in document preparation • Know the different actors of external trade • Evaluate and select appropriate intermediaries and auxiliaries based on business needs and market characteristics. • Establish and manage effective partnerships and relationships with intermediaries and auxiliaries.	Present appropriate various external trade documents to ease the understanding of learners
4. STOCK MANAGEMENT	Definition of stock Management**,** Problems, Objectives, Stock	**Definition of stock management** • Problems of stock management • Objectives of stock management • Stock levels	• Define stock and stock management and bring out the various types of stocks available	State the steps involved in the various methods of

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
	levels, methods of stock analysis and Economic Order Quantity	○ minimum stock ○ maximum ○ security stock ○ alarm stock ○ average stock • methods of stock analysis ○ the material management of stock (ABC and 20/80 analysis) ○ the accounting recording of stock (FIFO, Weighted average method) ○ Economic management of stock (Economic Order Quantity (Wilson method), number of economic order quantity)	• Discuss the problems and objectives of stock management • Distinguish the different stock levels and schematize them on a diagram • Undertake calculations on ABC and 20/80 analysis and present the results on a graph • Valuate stock as the enter and leave the warehouse using different stock valuation methods • Determine the various stock costs, the EOQ and the number of times orders should be placed to balance the various stock costs. Present the various costs and EOQ on a graph	stockanalysis. Do as many exercises as possible moving from simple to complex
5. MARKET SHARE ANALYSIS	Definition of Market Share , Market Share Analysis Methods, calculation of Market Share	• Definition of market share • Methods of Analysing Market Share ○ Customer penetration rate ○ Customer loyalty rate ○ Customer selective rate ○ Price selective rate ○ Composition of a firm's market share: total market, actual market, potential (relative non consumers and actual market), and absolute non consumers • Determination of market share	• Identify a company's market and calculate its market share • Methods used in analysing market share • Determination of market share	Proceed from simple to complex. Use firms that make up different industries in cameroon (telecommunica tion, brewery, food processing ..etc

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
6. DEVELOPMENT OF A POINT OF SALES (POS)	• Definition of a point of Sales (POS), Catchment area • Different types of POS , • Different zones/areas within a sales area. • Role of POS promotions, Internal Promotion at the point of sales, External Promotion at the point of sales • Definition of a Shelf • Layout, Concept of merchandising, Types of shelf presentations, Levels of shelf presentation, Calculation of shelf space and Profitability of a shelf	**The Choice of a Location: Notion of Catchment Area** • **I**mpulse buying zones/ cold areas, • Planned purchase areas/ Hot areas, • Purchase reserved comfort zones/ Areas reserved for shopping convenience. • **Furniture** used in a sales point. • The choice of an assortment • Promotion at a point of sale **Customer Movement Areas /Circulation Aisles:** • Children's corner, • Refreshment areas, • Reading areas etc **Commercial Signs, Facade** (front of large and attractive buildings) **Shelf Lay-Out** • Concept of merchandising • Types of shelf presentations(horizontal, vertical) • Levels of shelf presentation(cap,eye, hand and floor levels) • Calculation of shelf space • Profitability of a shelf	• Know the criteria for choosing a point of sale • Define a Catchment Area • Know the different Catchment Areas in POS • Determine the assortment • Manage the shelf space • Know the Internal Promotion at the point of sales, • Know the External Promotion at the point of sales • Know the Shelf Layout types and levels of presentations, • Calculate shelf space and its Profitability	• **Take learners to visit various points of sales to physically visualise these layouts and levels of shelf presentations**

SUBJECT: **MARKETING SKILLS** CLASS: LOWER SIXTH SPECIALTY : MARKETING	MINIMUM WEEKLY HOURS: 4H MINIMUM YEARLY HOURS: 88H COEFFICIENT: 4

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
1. AN OVERVIEW OF MARKETING	Definitions of Marketing,Marketing Eras, Marketing Concepts, Definition of a market ,Types of Markets and Types of market competitions	• **Marketing Definitions** (by AMA, Philip Kotler, CIM, Jerome McCarthy) • Functions of marketing and Elaboration on the definitions • The Concept of Exchange, Needs and wants • Importance of marketing to the Country, Firm and Consumer. **Marketing Eras and Concepts** • Marketing Eras • Production Concept, • Product Concept, • Sales (Selling Concept), • Marketing Concept, • Relationship Concept, • Societal Marketing Concept and • Holistic Marketing Concepts **Markets** • Types of Markets ○ Consumer markets ○ Industrial markets ○ Types of market competitions - Perfect, - Monopoly, - Monopolistic, Oligopolistic	• Define the term marketing • Describe the marketing management philosophies • Explain how firms implement the marketing concepts • Explain the fundamental functions of marketing • Define a market • Distinguish between a Consumer and Industrial markets • Identify types of competition markets	• Identifying dimensions or variables relevant to an enterprise, successful operation • Give the • score/rating • to be achieved by students

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
2- MARKETING ENVIRONMENT	Definitions of Marketing Environment, The Internal, External, Competitive Environments, and how to respond to the marketing environment	**Marketing Environment** • The Internal Marketing Environment • The company's microenvironment ○ The Company Suppliers, ○ Marketing Intermediaries, ○ Customers, ○ Competitors, ○ Publics • The External Marketing environment (The company's macro environment): ○ Economic environment, ○ Ecological environment, ○ Technological environment, ○ Political environment, ○ Socio –Cultural environment, ○ Legal Environment. (PESTEL) • Responding to the marketing environment • Analysis of the competitive environment ○ Porters Five Forces in analysing competition in a market	• Describe the Cameroon marketing environment • Discuss the internal and external micro environment • Explain how to respond to the marketing environment • Analyse the macro environment • Analyse the competitive environment of a company (strategies and models)	
3 - ORGANIZATION OF A MODERN MARKETING DEPARTMENT	Definition of a modern Marketing department, Structures, functions, Roles and responsibilities of different positions within the marketing department	**Modern Marketing Department** • Structures of modern marketing department ○ Functional marketing department, ○ Product Based marketing department, ○ Market Based marketing department and Matrix or hybrid or complex based • Structure and functions of a modern marketing department • Roles and responsibilities of different positions within the marketing department	• Develop and implement an organizational structure that allows for efficient workflow and decision-making • Explain and present diagrams of the various structures of the organisations	Use different organisations to illustrate these marketing department structures.

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
5 - MARKETING STRATEGIES	• Definition of Market Segmentation, Criteria and Bases for segmentation, Target Marketing, Targeting Strategies, Positioning, positioning strategies and market position strategies	• **Market segmentation** ○ Importance of market segmentation ○ Criteria for successful segmentation ○ Bases for segmenting consumers markets ○ Benefits and dangers of segmentation ○ Bases for segmenting business markets • **Target Marketing** ○ Strategies for selecting targets markets • **Positioning** ○ Product positioning ○ Positioning using perceptual maps ○ Repositioning the product ○ Product positioning strategies ○ Market positioning ○ Competitive market position strategies	• Explain what market segmentation and say when to use it. • Explain the importance and disadvantages of segmentation • Present a perceptual map using diagrams Present targeting strategies • Describe how marketing managers position product in the market place • Identify and explain the different competitive market positioning strategies	
6 – THE MARKETING MIX	Definition of Marketing Mix, 4ps of marketing, additional 3Ps of marketing and 4As and the 4Cs of marketing	**Marketing Mix** • The 4ps of marketing • Elaboration of the variables of the marketing mix • The additional 3Ps of marketing • The 4As and the 4Cs of marketing	• Identify the elements of the marketing mix. • Elaborate on the variables of the 7Ps of the marketing mix • Match the 4Ps to the 4As and the 4Cs	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
7 - MARKETING PLANNING	Definition of Marketing Planning, marketing planning process, Approaches to planning, Types of plans, The strategic plan , Components or steps of strategic plan, The Portfolio Analysis (BCG) and Role of marketing in strategic planning	**Marketing Planning** • The marketing planning process • Approaches to planning • Types of plans • The strategic plan • Components or steps of strategic plan ○ Mission ○ Strategic Objective ○ The Marketing Audit ○ The SWOT Analysis • The Portfolio Analysis (BCG) • The Role of marketing in strategic planning ○ The marketing plan ○ Steps or Components of Marketing Plan (executive summary, situation analysis, marketing objectives, marketing action or implementation, marketing budget and control of the marketing plan) ○ Importance of Marketing Planning ○ Problems in Planning	• Define Marketing Planning • Explain the marketing • planning process • Explain the Concept of SWOT Analysis • Present in a table the quadrants of the BCG matrix • Attempt to classify products of a firm in the BCG Matrix • Examine the product - market growth strategies • Explain the various approaches to marketing planning • Discuss the various types of marketing plans • Define strategic planning and bring out the steps involved in strategic planning • Define marketing plan and bring out the steps involved in designing a marketing plan	Use the products of any company to classify these products in the various quadrants of the BCG Matrix. Use practical examples of activities to be peromed by a firm when adopting various growth strategies.

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
8 - CONSUMER BUYING BEHAVIOUR	Definition of Consumer Behaviour, Buying Roles/ Decision Making Unit, buying decision process, buying situations, Factors influencing buyers' behaviour and The Adoption Process	**The Model of Consumer Behaviour** • Consumer Buying Roles/ Decision Making Unit (DMU) • The consumer buying decision process • Buying situations • Factors influencing buyers' behaviour • The consumer Adoption Process (adopter's categories) • Conumer Rights • Consumerism	• Explain why marketing manager should understand consumer behaviour • Identify the types of consumers buying decisions • Discuss the significance of consumer involvement. • Identify the Individual and Social factors that affect consumer buying decisions.	
9 - ORGANIZATIONAL, BUYING BEHAVIOUR	Definition of Organizational Buying Behaviour, B2B Marketing, B2B Customers, Characteristics of B2B Marketing and Organizational Buying Process	**The Model of Organizational Buying Behaviour** • B2B Marketing • B2B Customers • Characteristics of B2B Marketing • Buying Centres and Buying Situations • The Organizational Buying Process	• Identify the distinguishing characteristics of industrial reseller, government and non-profit market organisations • Recognize the key Characteristics of Organizational buying • Understand how buying • Centres and buying Situation influence organizational Purchasing	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
10 – TRANSPORT	Definition of Transport, types of transport, Documents relating to Importation and Exportation of products and Advantages and Disadvantages	**Modes of Transport** • Modes of transport and types • Documents relating to Importation and Exportation of products • Advantages and Disadvantages of Modes of transport / types	• State the different modes of transport and relate these modes of transport to local examples • Identify the documents for imports • Identify the documents for exports • Identify similar documents for imports and exports	The different modes of transport with their examples
11- ETHICS AND SOCIAL RESPONSIBILITY	11.1 Social responsibility. 11.2 Consumerism 11.3 ethical marketing behaviour	- social responsibility of the firm. - Responsibility of the consumer. - Business culture and industry practices - Consumers ethics and social responsibility - Corporate social responsibility - Consumers'rights - Ethical practices of the firm	• Identify basic consumers right • Know the various ethical issues related to the marketing mix elements • Know the role of consumerism • Explain the nature of ethical decision making. • Discuss the various how firms can carry out their corporate social responsibilities	Use popular companies in Cameroon to identify their various corporate social responsibility activities. Show practically the various areas where overzealous firms exploit consumers

SUBJECT: **MARKETING SKILLS** | **MINIMUM WEEKLY HOURS:** 4H
CLASS: UPPER SIXTH | **MINIMUM YEARLY HOURS:** 88H
SPECIALTY : MARKETING | **COEFFICIENT:** 4

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
1 - INTERNATIONAL MARKETING	Definitions of International marketing, Reasons for going international, Methods and Strategies firms use and Challenges marketers face when crafting worldwide	**International marketing environment** • Reasons for international marketing • Difficulties or barriers in international marketing • Methods firms use to go international • International marketing Strategies • Impact of international marketing on the marketing mix	• Identify the scope, definition and importance of international marketing • Appreciate the problems and the methods of analyzing international market entry • Develop an overview of the factors that encourage organizations to adapt their marketing offerings to suit international markets • Identify specific challenges marketer face when crafting worldwide • Understand the importance of environmental factors in shaping global marketing efforts	• Identifying dimensions or variables relevant to an enterprise, successful operation • Give the score/rating to be achieved by students
2 - SERVICE MARKETING	Definition of a Services, Characteristics of services Service mix elements	**Nature Of Services** • Characteristics of a service • Service Mix • Service differentiation • Product-support services • Service quality	• List and explain the additional 3Ps of marketing • Differentiate the types of services • State the qualities of a good service provider • Qualify a service rendered from feedback of a client	Use various service firms and show how practically these firms can apply the additional 3p's to better achieve their objectives.e.

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
				g hospitals. Transport companies, hospitality frims.. etc
3 - SALES FORCE MANAGEMENT	Definition of Sales Force, size of the sales force, Control, Animation cost of the sales team, Remuneration / Compensation, selling process	**Managing the Sales Force** • Constitution of a sales team and profile • qualities of the seller • Animation of the sales team • Controlling the sales team • The selling process • Representatives: status, activities • Remuneration / Compensation • Sales force automation	• Define the sales force • Know the missions of the • salesperson. • Determine the sales force size • Control the sales team • Calculate the sales team • Animation cost • Identify the Selling Process of the Sales team • Calculate the sales team • Remuneration/ Compensation	
4 - SALES	Definition of sales phases , Different sales phases; In the Stores Sales, Outside Store Sales, negotiation, Documents For Sales and Purchases, Customer information and promotion and point-of-sale advertising	**Sales Phases** • Different sales phases • Importance of the Sales Phase • Sales techniques: instalment sales, sales with reduction, premium sales • Cash and carry and modern sales techniques ○ In the Stores Sales: • Customer Reception, • Customer information (identifying customers'	• Know the different stages of the sale • Developing sales arguments • Fill in the documents specific to the sale	• Organise learners in groups(customers and salespersons) so as to assume various roles in a real life sales situation. • Also use the case of a supermarket to indicate

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
		needs through skilful questioning). • reformulation • presentation of the assortment (product presentation) Commercial negotiation(argumentation), • objection handling, • closing and additional sale (complementary and supplementary sales, • payments, • Taking leave of the customer. ○ Outside Store Sales: - reception, - customer, - presentation of the assortment, - demonstration, - follow-up the customer • The basics of negotiation • Documents specific to Sales and Purchases • Customer information, • promotion and point-of-sale advertising		the various phases of sales activities that takes place from when a customer enters the sales point untill when he/she eventually leaves the sales point.
5 - CUSTOMER SERVICE	Definition of Customer Service, Customer Service Activities	**Customer Service** • Services Before Sales • Services During Sales • After-sales service, • Warranty and loyalty, etc. • Installation and	• Know the services before, during and after-sales activities • Organise debt collection activities	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
		maintenance of the • goods sold • Debt collection and litigation.		
6 – RELATIONSHIP MARKETING	Definition of Relationship Marketing, Objectives and approaches	Relationship Marketing • Objectives of Relationship Marketing • Relationship marketing approaches	Outline the objectives of relationship marketing	
CASE STUDIES				
• Exercises and work on the methods of analysis of real company activities • Practical study of techniques and procedures of analyzing market needs • Try to elaborate international marketing strategies • Exercise the variables of the service mix • Visit commercial stores • Write objective communication messages • Analyse tracts and prospectus • Work on international trade opportunities • Case study on real and fictitious cases				

SUBJECT: DIGITAL MAKETING PRACTICE	MINIMUM WEEKLY HOURS: 4H
CLASS: LOWER SIXTH	MINIMUM ANNUAL HOURS: 88H
SPECIALTY : MARKETING	COEFFICIENT: 4

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
1- DIGITAL MARKETING	Historical background of Digital Marketing and definitions according to some author.	Historical background of digital marketing and definitions and by • Philip Kotler • Damian Ryan • Digital marketing institute (USA) • CIM (2015) • Dave Chaffey (2012)	• Define digital marketing • Differentiate between online and offline digital marketing • Explain the model • of digital marketing processes	
	• Different categories of digital marketing, • Online and • offline digital marketing	**Categories and orientation of digital marketing** • Search engine marketing (SEM), • Social media marketing, • Email marketing, • Content marketing, • Off line and Online digital marketing	• Identify the appropriate digital marketing category for a given marketing objective or target audience. • Develop and implement digital marketing strategies within each category. • Analyze and measure the effectiveness of digital marketing campaigns within different categories.	
	Digital marketing model provides a structured approach to planning and executing marketing strategies	Models of digital marketing (TCERO model)	• Apply the digital marketing model to analyze • Utilize the different components of the model to develop an effective digital marketing strategy and optimize marketing campaigns	
	Digital marketing	Digital marketing techniques	Compare the various digital	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
	techniques relate		marketing techniques	
	The impact of the digital economy on businesses and markets	**Digital Economy** • The impact of the digital economy on businesses and markets • The role of technology in driving the digital economy	Develop effective digital marketing strategies in the context of the digital economy	
	• Reasons why organizations go digital • Differences between digital and traditional marketing	**Reasons for organizations to go digital** • Traditional marketing • Differences between digital and traditional marketing • Importance of digital marketing	• Assess organisations that go digital • Compare and • recommend digital or • traditional marketing to companies.	
2- INTERNET	Use of internet and its role in business success.	• Categories of the internet (intranet and extranet) • Types of intranet networks • Types of extranets	• Propose how the • internet can use for the benefit of marketing • List and explain the • Various network devices including WAN, PAN,LAN,	Illustrate Internet devices with examples
	Types of network, Internet devices and service providers	• Network and Types • Internet devices ○ Types of Internet / service providers (ISP) ○ Network devices: WAN, PAN, LAN	• Compare the various types of networks • Distinguish between • internet devices	
3- ONLINE MARKETING	Types of e-commerce and steps in developing an e-commerce site	**Types of online Marketing** • E-COMMERCE • Types of e-commerce • Steps in developing an e-commerce site	• Can present the E-commerce Model • Examine the steps in • developing an e-commerce site • Classify E- commerce according to pure click	• Elaborate • the stages in • the digital buyers journey • Explain online payment • methods
	Definition of M	**MOBILE COMMERCE**	Experiment M	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
	Commerce, Characteristics, Types/ Application, Features, Advantages and disadvantages	• Definition of M-Commerce • Characteristics of M-Commerce • Types / Application of M-Commerce (m-shopping, m-banking, m-payments) • Features of Mobile marketing (Flexibility, Interactive, Instant reporting, Fast and convenient • Customer tracking etc.) • Advantages and disadvantages of M-commerce	commerce in a business in Cameroon	
	Definition of Mobile marketing	• Mobile marketing • Techniques of applying Mobile marketing	• Mobile marketing • application and services • Techniques of applying Mobile marketing	Mobile marketing can be applied using different techniques
	Definition of Telemarketing, characteristics and types	**TELEMARKETING** • Definition of Telemarketing • Characteristics/ features • Types of Telemarketing • - Advantages and disadvantages of telemarketing	• Evaluate the importance of telemarketing and its effects on firms • Define electronic marketing and telemarketing • List the benefits of Telemarketing to a company.	
	Definition of kiosk marketing ,its objectives, Advantages and disadvantages	**KIOSK MARKETING** • Definition of kiosk marketing • Objectives of kiosk marketing • Types/ examples of kiosks used in marketing • Advantages and disadvantages of kiosk marketing	• Define kiosk marketing • State its objectives • Identify conditions • favourable for the application of kiosk marketing in a business	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
4- DIRECT MARKETING	Definition of Direct Marketing, techniques/tools and Role	**Direct marketing** • Rise/ growth of direct marketing • Techniques/tools of direct marketing • Role of directing marketing	• Define direct marketing • Appraise the growth of direct marketing • Assess the techniques of direct marketing • Explain the role of Direct marketing to an • organization	
5- EMAIL MARKETING	Definition of Email Marketing, Email list and types, Email marketing process, Types and Functions	**Email Marketing** • Email list and types • Email marketing process • Functioning of emails • - Types of email marketing	• Create and compose Email for a business • Recommend email • Sites suitable for a company. • Identify the steps in • creating and designing email templates • List the steps in creating and designing email templates • Explain the types of email marketing • State the various email marketing sites	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
	Email deliverability issues , Types of email filters and spam traps that can impact email delivery	**Email campaign** • Types of email campaign messages • Challenges of emails	• Define the term email campaign • Explain the various • Types of email campaign • Implement best practices for improving email deliverability • Monitor and analyze email performance metrics to identify and address challenges • Optimize email Content and design to increase engagement and reduce unsubscribe rates	
6- WEBSITES	Website Characteristics, Steps of websites creation, website designing , website maintain Procedure, techniques used to attract website visitor, Types and website Structure	**WEBSITE** • Characteristics of a website • Steps of websites creation • Procedure to maintain a website (weekly, monthly, and yearly) • Techniques used to attract website visitor • Types of websites • Website Structure	• Definition of website, webpage, web browser • Identify types of • Websites base on the category. • Compare the various • structures and recommend one for a firm	
	Definition of World Wide Web, components ,URL and its parts, Hyperlinks and types	• The World Wide Web • (W.W.W) • Component of WWW (HTML, HTTP ETC) • URL (definition and parts) • Hyperlinks (definition and types)	• Explore the various components of WWW in website development • Explain the types of web sites • Define the term Web site optimization	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
	Website requires attractive features	• Website design • Website Structure and Maintenance • Website design • Website Structure	• Give ideas for the design • of an attractive website • Drive traffic to a Web site.	
	Definition of Conversion rate, its calculations, Techniques to improve conversion rate	**Conversion rate** • Definition • Calculation of attraction rate • Improving conversion rate	• Make proposals on the improvement of conversion rate • Differentiate the Strategies used to generate leads and to convert leads to customers.	
	Calculation of attraction rate is an important metric to web analytics	• Web site attraction rate • Techniques to attract visitors	Interpret attraction Rate and make recommendations	
	Definition of webpage, website, browser, Web optimization ,Website Traffic and Types	• Webpage, website, browser • Definition of keywords (webpage, website, browser) • Web optimization and Website Traffic • Types of website traffic	• Explain the • characteristics of a good websites • Explain the steps of • websites creation • Design a website • Know the Procedure to • maintain a website that is weekly, monthly, and yearly • Explain the techniques used to attract website visitor	
7. LAUNCHING THE SOFTWARE AND THE SPIDER MENU	Present the management software ERP	• Launching the software Description of the Spider menu	Start and close correctly the software	Detail explanation of the Architecture of the SPIDER MENU
8. MANAGE	Set third parties	• Creation of site	Carry out correctly the	Teachings are

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
MENT OF PROSPECT / CLIENT	data	• Creation of customer file • Creation of supplier file Creation of VAT elements on sales and purchases	configuration operations and filling of customer & supplier files.	done on machines with well elaborated exercises
9. **PRODUCT / SERVICE MANAGEME NT**	Create and follow up stocks in the enterprise.	• Creating a new product or service article • Filling a stock sheet • Creating a new location • Carrying out stock exit • Making a stock return • Generating stock reports Creating Orders	Create and follow up properly stocks in the enterprise	Teachings are done on machines with well elaborated exercises
10. INVOICING	Prepare for invoicing and settlement	• Creating a proforma invoice • Creating an invoice • Creating a debit account • Creating a creditor account • Generate the monthly turnover • Generate daily sales • Generate a list of activities • Generate the debit balance • Generate the list of trade discounts	Prepare correctly for invoicing and settlement	Conceive concrete and well elaborated exercises
11. MANAGEMENT OF TRANSPORT FILE	Manage the transport of goods	• Creating a logistic file • Creating a transit file	Manage properly the transport of goods	Provide application exercises for each stage
12. HUMAN RESOURCE MANAGEMENT	Management an employee information	• Creation an employee file • Creation of an absence • Adding employee photo • Creating the worker's gender • Creating contract type • Creation of salary agreement • Creating of salaries scale	Enter rightly an employee information into the software	Conceive application exercises having all the information necessary to fill in the platform

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
		• Creating the workers categories • Creating of salary echelon • Creating salary indices • Managing mission • Creating a new vehicle		
13. BUSINESS DEALS	Follow up the different exchanges made with your different prospects-customers.	• Creation a new deal • Following up a deal	Create and manage correctly a deal	Provide application exercises for each stage
14. PLANNING OF BUSINESS TASKS	Manage a task	• Creating a task in a business deal • Defining the location of the task • Defining the cost of the task • Defining the expected date and time of completion	Manage appropriately a task	Provide application exercises for each stage
15. MARKETING PLAN	Mange a project	• Creating a project • Designating a project head	Mange properly a project	Provide application exercises for each stage
16. CASH DESK MANAGEMENT	Manage daily the cash of the entity	• Creating a cash register; • Entering of cash operations • Carrying out filters on cash operation.	Manage exactly the cash of the entity on daily basis	
PRACTICALS WORKS ON COMPUTER				

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
		❖ **Electronic Mails** • Parts of an email • Headers (components) • Body (components) • Component of an email box (inbox, outbox, spam, trash, draft) • Steps in creating and replying and email • How to sign in and out of an email account ❖ **M-Commerce** • Carry out mobile payments ❖ **Microsoft Excel** • Basics of Microsoft excel (formatting tables, using formulae, deriving formulae, saving spreadsheets, etc) • Application work may concern the financial and / or commercial function (cash budget, sales budget, supply budget, customer files, supplier files, product files) • Compute exercises in table, forms, query and report in database ❖ **Design Software (Microsoft Publisher)** • Basics of Microsoft publisher • Designing flyers, invitations etc ❖ **ANDROID PHONES DURING PRACTICAL ONLY** ❖ **Marketing Software (IPLAN EDUCATION PACK)**	❖ Use the software in the program • Create, design and print flyers, brochures, business cards etc • Start Microsoft excel • Work with worksheet by knowing the various parts of a spreadsheet • Compute Calculation in spreadsheet worksheet This work must be carried out by the learners, in the Appropriate Room • using Computer Equipment, • program software, • In the Computer-Assisted Business Management Course.	
NB: INTERNSHIP IS PART OF PAPER THREE			**Four Weeks Internship During Summer Holiday**	

SUBJECT: **DIGITAL MARKETING PRACTICE**

CLASS: **UPPER SIXTH**

SPECIALTY : **MARKETING**

MINIMUM WEEKLY HOURS: 4H
MINIMUM YEARLY HOURS: 88H
COEFFICIENT: 4

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
1-REVISION		**Revision of Lower Sixth work**		Give the Score/ Rating to be achieved by students
2. **SOCIAL MEDIA MARKETING**	Definition of Social Media Marketing, Core Pillars, Characteristics, tools , (strengths, weakness/ drawbacks) And platforms	**Social Media Marketing** • Core pillars of Social Media marketing (strategy, planning and publishing.) • Characteristics of Social Media marketing **(**Real-time communication, user-generated content, network effect, and viral potential.) • Social Media Marketing tools. • Social media management (strengths and weaknesses) • Social media platforms: (WhatsApp, Face book, Instagram, YouTube, Twitter, snap chat, LinkedIn and other business accounts)	• Identify the Core pillars of social media marketing • Develop a social media marketing strategy aligned with business goals • Conduct a SWOT analysis of social media • Identify paid and free Social Media marketing tools • Identify Target Audience and tailor content accordingly on social media platforms • Implement social media advertising Campaigns to reach a wider audience • Create Social Media Platform for a company based on the needs of the company	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
3- SEARCH ENGINES	Definition of Search Engine, Components, SERP, Types, SEO and Ranking of Search engine	**SEARCH ENGINES** (SE) • Components of search engine • SERP • Types of search engines (crawler, human, hybrid, meta), Including pay-per-click (PPC), advertising and search engine optimization (SEO) • Search Engine Optimization (SEO) • Stages and types of search engine optimization • Key players in SEO • Importance of SEO • Search engine ranking • Factors of search engine ranking	• Define the term search engine • Identify the components • of SE • Define SERP • Identify the factors that can determine a website position in SERP. • Define SEO • Explain the types of SEO • Explain the factors of SEO ranking • Identify the key factors • Influencing the ranking of paid search campaign. • State the importance of SEO	
4-SEARCH ENGINE MARKETING (SEM)	• Definition of SEM, Strategies, Types, plan of a PP campaign, Selection tools, Google Ad words, Ads ranking and ranking factors, Conversion optimizer in Ad words and types of conversion, • How to improve	**Search Engine Marketing(SEM)** • SEM Strategies • Types of SEM (SEO and PPC) • Planning a PP campaign • Keywords selection tools: Google trends • Google Ad words, ads ranking and ranking factors: (Google Quality Score, CPC)	• Analyse the ways to • use data to make SEM campaign decisions • Recommend a SEM • Strategy for a company. • Define the term SEM • Explain the various • strategies of SEM • Identify the key Factors Influencing the SEM ranking	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
	and calculate conversion rate • pay per click budget • Average cost per click etc.	• Conversion optimizer in Ad words and types of conversion. • How to improve and calculate conversion rate • pay per click budget - Average cost per click etc.	• Explain the steps or stages in planning an effective PPC campaign. • Set a realistic PPC budget • Create and manage • PPC advertising campaigns using platforms like Google Ads or Bing Ads • What is Google trends, • Google ad words and Google quality score • Explain factors influencing Google Ad ranking • Explain how a company can improve its conversion rate • Identify web banners • Describe displayed advertising.	
5-ONLINE ADVERTISING	• Definition of Online Advertising and Different Online Advertising Techniques	• Online Advertising -Online Advertising Techniques	• Define the term online Advertising • Explain online advertising techniques • Identify web banners • Use the various Advertising Techniques in a Company (PPC Ads, displayed advertising, social media advertising,	Use Companies in Cameroon for Real life situations

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
			video ads, banner ads email marketing, etc.)	
6. HUMAN RESOURCE MANAGEMENT	Process the salary of an employee	• Creating of site • Creation of the employee file • Setting working days and time • Creating of worker's gender • Creating the contract type • Creating convention file • Creating salary scheme • Creation of worker's category • Creating of echelon • Creating of salary indices • Creating of Basic salary • Creating advance pay • Creation of banks • Adding gross elements of the salary • Adding deduction elements of the salary • Calculation of salary • Managing of advance pay • Generating the payslip	Generate appropriately the payslip of an employee	Conceive advanced application exercises having all the information necessary to fill in the platform.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
7. CASH DESK MANAGEMENT	Manage daily the cash of the entity	• Creating a cash register ; • Entering of cash operations • Carrying out filters on cash operation	Manage properly the cash of the entity	
8. BUSINESS DEALS	Manage a sales	• Creating a sales sheet • Generating a task	Manage adequately a sales	Provide advanced application exercises for each stage
9 PLANNING OF BUSINESS TASKS	Manage a task	• Creating a task in a business deal • Defining the location of the task • Defining the cost of the task • Defining the expected date and time of completion • Attaching sales people to the tasks • Including comments to tasks • Adding descriptions	Manage properly a task	Provide advanced application exercises for each stage
10. MARKETING PLAN	Manage a project	• Creating of a project • Designating a project head • Filling of the project form Creating project characteristics at each stage	Manage correctly a project	Provide advanced application exercises for each stage
PRACTICALS WORKS on COMPUTER				

<table>
<tr><th>TOPICS</th><th>COMPETENCES</th><th>CONTENT</th><th>PERFORMANCE CRITERIA</th><th>RECOMMENDATIONS</th></tr>
<tr><td colspan="2">11.1 MICROSOFT EXCEL</td><td>• Application work may concern the financial and / or commercial function (cash budget, sales budget, supply budget, customer files, supplier files, product files)
• Spreadsheet
• Compute exercises in table, forms, query and report in database</td><td rowspan="5">• Use the software in the program to:
○ Start Microsoft excel
○ Work with worksheet by knowing the various parts of a spreadsheet
• Compute calculation in spreadsheet worksheet
• This work must be carried out by the learners:
○ in the appropriate rooms,
○ using computer equipment,
○ program software,
○ In the computer-assisted business management course.</td><td rowspan="5">Use Companies in Cameroon for Real life situations</td></tr>
<tr><td colspan="2">11.2 IPLAN EDUCATION PACK: Studies will focus on this commercial management software registered in the official program</td><td>• Commercial management Software registered in the official program.
• Billing software
• Stock keeping software</td></tr>
<tr><td colspan="2">11.3. MICROSOFT ACCESS</td><td></td></tr>
<tr><td colspan="2">11.4. ANDROID PHONES DURING PRACTICAL ONLY</td><td>Android Phones can be during Practical only when need arises</td></tr>
<tr><td colspan="2">11.5. SOCIAL MEDIA MARKETING</td><td>• Use the Various Platform for Marketing Activities (Advertising, Payments, Etc.)
• Creating Social Media Accounts</td></tr>
</table>

5.4

TAXATION AND INFORMATION MANAGEMENT SYSTEMS (TIMS) SPECIALTY

Subject: OHADA FINANCIAL ACCOUNTING Class: LOWER SIXTH Specialties: ACCOUNTING / TAXATION AND INFORMATION MANAGEMENT SYSTEMS	Minimum weekly load: 03 Hours Minimum annual load: 66 Hours Coefficient : 03

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. Fundamentals of OHADA financial accounting practice ***(indicative duration: 24 hours of theoretical and practical lessons)***	**Record transactions in books of accounts.**	• Definition of accounting • The aspects of accounting; • The objectives of accounting; • Differentiate between bookkeeping; accounting and accountancy; • The branches of accounting practice; • The various types of accountants; • The organisation of the accounting professional; • The history and evolution of accounting. • Presentation of the financial position of an entity; • Analysis and recording of transactions in ledger accounts; • Accounting transfers; • Reciprocity of accounts; • The OHADA accounting environment • The OHADA chart of accounts. • Recording transactions in the journal; • Posting journal entries to ledger accounts; • Establishment of a trial balance.	Be able to accurately apply fundamental accounting concepts in preparing basic books of accounts under the OHADA System.	• Examples and illustrations should be based on real life situations existing in Cameroon. • Emphasis should be laid on developing three basic financial accounting skills: transaction analysis, the duality concept, and the double entry principle. • No eight-column trial balance. • Financial statements are not to be taught here.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMEN-DATIONS
2. Transactions related to invoicing ***(indicative duration: 30 hours of theoretical and practical lessons)***	**Establish and record invoices and credit notes.**	• The application of the Value Added Tax on transactions. • The application of the Prepaid Tax on Purchases on transactions. • Application of expenses in transactions. • Accounting for transactions with commercial containers (purchase, consignment, return and bin cards). • Establishment and recording of invoices and credit notes (relating to sales, relating to purchases and with accessory expenses). • Establishment and record invoices in foreign currencies. • Record transactions for service entities,	Be able to correctly establish and record invoices and credit notes.	• VAT should not include recording for declaration and payment. • Prepaid Tax should be limited to simplified situations. • Bonuses and losses on returns should be considered. • Permanent inventory method should be limited to the FIFO and AVCO (after each receipt and for the period) methods.
3. Transaction related to the payment of trade debts and credits ***(indicative duration: 12 hours of theoretical and practical lessons)***	**Record transactions related to payments.**	• Record cash payment transactions (with cash discounts and by cash in hand, through the bank, through other financial institutions, through mobile money). • Transactions with advances and payments in account. • Record transactions with bills (creation, payment, endorsement, cancellation and renewals).	Be able to accurately issue and record payment instruments.	

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	3 hours per week for 22 weeks = 66 hours
Integration activities	3 hours per week for 06 weeks = 18 hours
Evaluation activities	3 hours per week for 06 weeks = 18 hours
Total for the subject	**3 hours per week for 34 weeks = 102 Hours**

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
4. The recording and control of other transactions ***(indicative duration: 24 hours of theoretical and practical lessons)***	**Keep records of other daily transactions and their control.**	• Inventory of cash in hand and in electronic money instruments; • Recording differences resulting from inventory of cash in hand and in electronic money instruments; • The bank reconciliation statement; • Journalise reconciled transactions and update ledger accounts for the entity. • Record business financing transactions (financing by contributions, by subventions, by loans and related debts, by deposits and cautions received). • Record transactions on: ✓ construction, acquisition and trade-in or part-exchange of fixed assets; ✓ advances and payments on accounts for fixed assets; ✓ the removal of fixed assets from the entity; ✓ acquisition and disposal of long-term securities; ✓ Acquisition and disposal of short-term securities.	Be able to correctly establish reconciliation statements and record other daily transactions.	• all financing transactions should be treated without workings or preliminary calculations required to obtain the amounts to be recorded and the loan amortisation table should be provided where necessary; • Investment and disinvestment transactions shall be limited to acquisitions, trade-in and self-constructed fixed assets and their removal (by sale, part-exchange and scrapping) including fixed assets in progress. • Acquisitions of fixed assets by life annuity and leasing contracts are not to be treated here.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
4. The recording and control of other transactions ***(indicative duration:* 24 *hours of theoretical and practical lessons)***	**Record transactions in books of accounts and present simplified financial statements**	• identify remuneration systems and methods; • keep attendance and output records; • define and identify elements of salary; • calculate the gross salary; • determine the various withholdings on salary or employee deductions (taxes and social contributions, garnishments, advances on salaries); • determine employer's taxes and expenses; • establish the payslip and payroll register; • record transactions on personnel expenses including benefits in kind and reimbursements of expenses	Be able to correctly establish reconciliation statements and record other daily transactions.	• The treatment of personnel expenses should be done with the provision of basis of assessments and rates; • The calculations of employee and employer deductions are based on simple cases. • Accounting records and control on payroll items are advised to be done in line with source documents. Benefits in kind and reimbursement of expenses are without preliminary calculations
5. Special purpose accounting systems *(indicative duration:* 15 *hours)*	**Prepare accounting entries in special purpose books of accounts.**	• Handle subsidiary books of accounts (auxiliary journals and ledgers) • Centralise subsidiary books of accounts in the journal and general ledger. • Handle MCS Cash Journals; • Handle the journal of unpaid/outstanding receivables; • Handle the journal of unpaid/outstanding payables.	Be able to appropriately prepare books of accounts under the subsidiary and minimum cash accounting systems.	• Subsidiary books to be prepared are the cash in hand books (separate and combined), cash at bank books (separate and combined), the cash in mobile money subsidiary books (separate and combined), the sales daybook, the purchases daybook, and the sundry subsidiary journal. • For the MCS (Minimum Cash System), separate or combined journals may be used for cash in hand and bank transactions and the owner's account may be added when necessary, in the analysis column of cash receipts.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
6. Year-end accounting procedures and the application of accounting principles ***(indicative duration: 27 hours of theoretical and practical lessons)***	**Calculate and record adjustment processes on daily accounting records.**	• define the objectives and interest of end-of-year adjustments; • define extra-accounting inventory; • describe the organisation of end-of-year adjustments; • Define and identify the domain of using OHADA accounting conventions and concepts. • Calculate depreciation expenses, establish depreciation schedules and record depreciations on fixed assets • calculate and establish statements of impairment losses on fixed assets, on current and cash assets; • Record and adjust impairment losses. • Calculate and record provisions for expenses and risks. • Record adjustments on the retirement of intangible, tangible and financial fixed assets. • Compute and journalise adjustments on expense and revenue accounts (accruals and prepayments), stocks and their variations.	Be able to accurate adjust daily accounting entries based on the realities of the accounting period.	• Depreciations shall be based on the straight-line method, the sum-of-the-years' digits method and the reducing balance method. • The starting date of depreciations is the date on which the asset is brought into use and in the place to be used by the entity. • The term "provision" refers to provisions for risks and expenses (external liabilities); • Adjustment entries on the removal of fixed assets should be based on disposal, part-exchange and scrapping. • The adjustment of VAT should NOT be treated on the disposal of fixed assets.

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	3 hours per week for 22 weeks = 66 hours
Integration activities	3 hours per week for 06 weeks = 18 hours
Evaluation activities	3 hours per week for 06 weeks = 18 hours
Total for the subject	**3 hours per week for 34 weeks = 102 Hours**

Subject: INTERNATIONAL FINANCIAL ACCOUNTING **Class: LOWER SIXTH** **Specialties: ACCOUNTING / TAXATION AND INFORMATION MANAGEMENT SYSTEMS**	**Minimum weekly load: 02 Hours** **Minimum annual load: 44 Hours** **Coefficient : 02**

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. Basis of International Accounting Practice. ***(Indicative duration: 08 hours of theoretical and practical lessons)***	**Present financial situation and prepare a trial balance from ledger accounts.**	• International Accounting and reporting principles (standards, conventions and concepts). • The Financial position of the business. • The double entry system. • Transaction analysis. • Recording transactions in ledger accounts. • Balancing off ledger accounts. • Presentation of the trial balance.	Be able to correctly to apply the duality concept in recording transactions in ledger accounts and present the trial balance.	Emphasis should be laid on explaining the similarities and differences in OHADA and International Financial Accounting Practices (formats of the accounting equation, ledger accounts and the trial balance).
2. Recording transactions in books of accounts. ***(indicative duration: 16 hours of theoretical lessons and practical exercises)***	**Record transaction in day books and present a trial balance from daybook and ledgers.**	• Defination and list of daybooks. • The accounting cycle. • The Sales day book and ledger. • Purchases day book and ledger. • Returns daybooks. • The Cash book. • The Petty cash book. • The Journal. • The Trial balance.	Be able to correctly handle daybooks and ledgers and present a trial balance from them.	• Emphasis should be made on the difference between the General Journal, which can take ALL transactions and the Special Journals, which are used to record specific transactions type only.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
3. Financial Statements of sole traders **(Indicative duration: *06 hours of theoretical and practical lessons)***	**Adjust daybook entries and present final accounts for a sole trader.**	• Adjustments for final accounts (accruals, prepayments, depreciation, provision for doubtful debts and bad debts, impairments and other sundry adjustments). • Final accounts (the trading account, the trading and profit and loss account, the statement of financial position).	Be able to prepare financial statements for sole trading enterprises from the adjusted trial balance.	• Emphasise on the vertical presentation as required by IAS1.. • The T-format (also called horizontal presentation) of preparing financial statements should NOT be used. • Notes are NOT required
4. Control systems and incomplete records (indicative duration: *14 hours of theoretical and practical lessons)*	**Carry out controls on accounting records and generate or adapt accurate accounting records from single entries and incomplete records.**	• Preparing a bank reconciliation statement. • Control Accounts, • Single entries and incomplete records Single entries and incomplete records.	Be able to correctly carry out bank reconciliations, prepare and maintain control accounts, and constitute accurate records from single entry and incomplete accounting records.	

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	2 hours per week for 22 weeks = 44 hours
Integration activities	2 hours per week for 06 weeks = 12 hours
Evaluation activities	2 hours per week for 06 weeks = 12 hours
Total for the subject	**2 hours per week for 34 weeks = 68 Hours**

Subject: INTERNATIONAL FINANCIAL ACCOUNTING **Class: UPPER SIXTH** **Specialties: ACCOUNTING / TAXATION AND INFORMATION MANAGEMENT SYSTEMS**	**Minimum weekly load: 02 Hours** **Minimum annual load: 44 Hours** **Coefficient : 02**

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
5. *IFRS approach to the preparation of financial statements* ***(Indicative duration: 30 hours of theoretical and practical lessons)***	**Prepare financial statements for companies and partnerships for internal use and publication.**	• prepare statements of affairs at start and at end, and use them to determine profit/loss; • determine capital, sales, purchases and other missing figures from control accounts or otherwise; • prepare statement of comprehensive income and statement of financial position from incomplete records	Be able to develop financial statements from incomplete and complete accounting records.	• Preparation of interim financial statements. • Presentation of real-world company financial statements to students. • Elaboration of key differences or similarities between IFRS and OHADA prepared financial statements for clear cut understanding by the students. • Analysis of financial statements is not required here.
		• prepare statements of comprehensive income and financial position in a company for internal use • make all necessary adjustments to financial statem • ents of companies and show the treatment of specific items like: ✓ debenture and note payable. ✓ ordinary shares and preference shares ✓ dividends and retained earnings. • carry out transfers to general reserves		
		• present the following financial statements for publication under IAS1: - Statement of comprehensive		

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
5. *IFRS approach to the preparation and interpretation of financial statements* ***(Indicative duration: 30 hours of theoretical and practical lessons)***		income - Statement of financial position - Statement of changes in equity • present the statement of cashflow as required by IAS7 based on the direct and indirect methods.	Be able to develop financial statements from incomplete and complete accounting records.	
		• define a partnership and state its different forms; • prepare the financial statements of a partnership; • revalue the partnership's assets and liabilities and explain the process of admitting new partners; • application of goodwill. • Retirement of partners. • Dissolution of a partnership.		
6. Special purpose reporting procedures ***(indicative duration: 14 hours of theoretical and practical lessons)***	**Prepare financial statements for Not-for-profit organisations, Joint ventures, and Royalty accounts.**	• define terms associated with non-profit organisations and to trace sources of funds for non-profit organisations. • prepare a subscription account and a receipts and payment account. • prepare an income and expenditure account of a non-profit-making organisation and a balance sheet	Be able to prepare special purpose financial statements	Expansion to preparation of financial statements of organisations unique to our societies like small scaled agricultural organisations, cooperative societies (non-financial), small scheme mutual savings (Njangi), Handicraft organisations etc.
		• establish the individual party's account and the memorandum account		
		• define royalty and give practical examples of royalties.		

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
		• calculate the amount of royalties and short workings. • prepare the royalty account and short working account		

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	2 hours per week for 22 weeks = 44 hours
Integration activities	2 hours per week for 06 weeks = 12 hours
Evaluation activities	2 hours per week for 06 weeks = 12 hours
Total for the subject	**2 hours per week for 34 weeks = 68 Hours**

Subject: COMPUTER-AIDED ACCOUNTING Class: LOWER SIXTH Specialties: ACCOUNTING & TAXATION AND INFORMATION MANAGEMENT SYSTEMS.	Minimum weekly load: 02 Hours Minimum annual load: 44 Hours Coefficient : 02

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. Launching the software and the Spider Menu	Present the management software ERP	Launching the software Description of the Spider menu	Start and close correctly the software	Detail explanation of the Architecture of the software.
2. Configuration	Configure the software data	Creation of the entity (Site) Creation of the customer file Creation of the supplier file Settings for VAT imputation. Creation of a product family Creation of a product category	Configure rightly the invoicing operations	Teachings are done on machines with well elaborated exercises
3. Invoicing	Conceive invoicing documents	• Creation of an article • Filling of an Order • Filling of a Delivery Note • Filling of an Invoice • Edition of an Invoice	Fill appropriately the invoicing documents	
4. Bookkeeping	Keep accounting books	Uploading of the accounting plan Creation of accounts Creation of Journals Recording of transactions Correction of an entry Consultation of entries Edition of the General Ledger Edition of the Trial Edition of the Balance sheet Edition of the Result account Closing the exercise Creation of a new exercise	Record and edit properly entries and financial statements	Conceive concrete and well elaborated application exercises concerning all the situations.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
1. Fixed assets management	Input fixed assets information in the software	• Generalities • Creation of fixed asset family • Entry of fixed asset • Calculation of annuities • Printing of the depreciation table. • Operations of disposal of fixed assets • Generation of accounting entries of depreciation	Manage rightly fixed assets	Provide application exercises for each stage with all the necessary information
2. Pay roll management	Process the salary of an employee	Creation of the employee file Creation of absence Creation of a mission Creation of settlement modes Configuration of the salary Processing of the salary. Configuration of the salary elements Edition of the payslip	Edit rightly the payslip	Conceive application exercises having all the information necessary to fill in the platform
3. Declaration of Value added Tax (VAT)	Generate the VAT declaration sheet	Calculation of VAT due or VAT credit Generation of the VAT declaration sheet	Generate properly the amount of VAT due or VAT credit	Treat simple cases
4. Cash desk management	Manage daily the cash of the entity	Creating a cash register Entering of cash operations Importation of accounting entries Lettering of account Bank reconciliation statement	Manage exactly the daily the cash of the entity	
5. Costs management	Analyse the costs Générer les coûts	Stock valuation Imputation of charges Generation of costs	Generate correctly analytical Journal, Ledger and Trial Balance.	Conceive application exercises having all the information necessary to fill in the platform.

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	2 hours per week for 22 weeks = 44 hours
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Evaluation activities	2 hours per week for 06 weeks = 12 hours
Total for the subject	**2 hours per week for 34 weeks = 68 Hours**

Subject: COMPUTER-AIDED ACCOUNTING Class: UPPER SIXTH Specialties: ACCOUNTING & TAXATION AND INFORMATION MANAGEMENT SYSTEMS.	Minimum weekly load: 02 Hours Minimum annual load: 44 Hours Coefficient : 02

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
PART I : ACCOUNTING SOFTWARE				
1. Invoicing	Prepare invoices using the softesre	Creating an article Filling an Order Filling a Delivery Note Filling an Invoice Editing an Invoice	Properly prepare and generate invoices from the system.	Detail study of Lower sixth programme with advanced application exercises
23 **Bookkeeping**	Keep accounting books	Uploading the chart of accounts Creation of accounts Creation of Journal Recording of accounting entries Correction of an Consultation of entries Edition of the General Ledger Edition of the Trial Balance Edition of the Balance sheet and Result account	Record and edit properly entries and financial statements	Conceive concrete and well elaborated application exercises concerning all the situations
24 Pay roll management	Input payroll information and generate the payslip.	Creation of the employee file Creation of absence Creation of mission Creation of the settlement modes Configuration of the salary Processing of the salary Configuration of the salary elements Edition of the payslip Generation of the accounting	Be able to input payroll information and generate a payslip from the software.	Conceive application exercises having all the information necessary to fill in the platform
25 Cash desk management	Record cash transactions in the	Configuration of the cash register Utilisation of the cash day register	Accurately record cash transactions in	The teacher will carry out the following activities with

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
	software cash journal	Importation of accounting entries Accounts lettering Bank reconciliation	the software.	the learners : • Create and keep a cash register day ; • Printing of cash documents ; • Close a cash register day, • Generate Bank reconciliation statement
26 Production Management	Input inventory information and generate the optimal production combination.	Create the inventory sheet Carry out the and exit of stocks Calculation of optimal combination Researching for the technical optimum Researching for economic optimum Generation of graphs	Be able to correctly input inventory information and generate the optimal production combination.	Conceive application exercises having all the information necessary to fill in the platform
27 Statistical and Tax Returns (STR)	Generate the amount of the company tax	Analysing charges and revenues Filling table CF1 Filling table CF1bis Filling table CF1CF1 ter	Actually generate the amount of the fiscal result and the company tax	Limit to these 03 tables
PART II : *: GANTT PROJECT SOFTWARE (FREE SOFTWARE)*				
28 Gantt Project	Explain basic terms used in project management	Definition of a project Definition of Common Terminologies Stating the qualities of a project Preparing a Contract Work-Breakdown structure (CWBS) or WBS Elaborating the tasks table	Explain correctly the basic common terms in project management	Limit to event, activity, time, milestone, dependencies, WBS etc
		Types of events, activities and time	List and execute the preparative tasks to introduce a new project into the Gantt software	
7. Gantt project	Carry out preparative tasks to introduce a new project into the	Description of Work Breakdown structure Description of Job description Selection of resources and roles		

TOPICS	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
	Gantt software	Planning of resources to task		
	Create and populate a Gantt Chart	Starting a new project in the software	Create and populate properly a Gantt Chart	Define Gantt chart, progress Gantt chart and Linked Gantt Charts
		Entering roles(types of personnel)		
		Preparing the task display format		
		Entering tasks		
		Adding dependencies (links)		
		Adding resources (personnel)		
		Allocating resources to tasks		
		Adjust initial resource allocations		
		Modify the plan as project progresses		
29 PERT	Produce the PERT chart	Displaying the critical path	Correctly generate the PERT chart	
		Viewing the PERT chart		

NB:

Elements	Details
Academic year	34 weeks: ✓ 22 weeks of classroom teaching; ✓ 06 weeks of integration activities; ✓ 06 weeks of evaluation activities
Teaching activities (theoretical and practical)	2 hours per week for 22 weeks = 44 hours
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Total for the subject	**2 hours per week for 34 weeks = 68 Hours**

SUBJECT: INFORMATION MANAGEMENT SYSTEMS FOR BUSINESS CLASS: LOWER SIXTH SPECIALTY: TIMS				Minimum Weekly Load: 3H Minimum Annual Load: 66H Coefficient: 3
THEME	**COMPETENCES**	**CONTENT**	**CRITERIA OF PERFORMANCE**	**RECOMMANDATIONS**
INFORMATION SYSTEM AND MODELING : MERISE method	Elaborate an information flow model and conceive a CTM	**Information System (IS)** • Definition of SI and roles of IS • Components of IS • History of information system • Description of sub systems **Initiation to the conception of an Information System** • List the methods of conceiving an Information system • General presentation of the MERISE method **Conceptual Communication Model (CMC)** • Concepts and definitions • Elaboration of information flow chart **Conceptual Model of Data (CMD)** • Concepts and definitions • Elaboration of a flow chart **Conceptual Treatment Model (CTM)** • Concepts and definitions • Description of the CTM format **Organisational Treatments Model(OMT)** • Description of the OMT format **Logical Data Model (LMD)** • Concepts and definitions • Rules of passage from the CMD to the LMD	Conceive correctly an CMD	• Bring out the material and immaterial components of an IS and the functions of IS • State four methods and emphasis on MERISE and UML • Limit to a maximum of 4 entities. • Insist on the creation of a MS Access database
GENERAL ALGORITHMIC	Identify the elements of an Algorithm	**Identification of Algorithmic elements** • Definition of an algorithm and the flow chart • Presentation of the basic algorithmic structures • Presentation of operators	Identify correctly Algorithm	

	Declare, manipulate and read result on the screen.	**Declaration and manipulation of variables and constants** • Declaration of variables and constants • Presentation of simple instructions	Declare and manipulate appropriately variables and constants	
	Use conditional and repetitive structures	**Utilisation of control structures** • Utilisation of alternative structures • Utilisation of iterative structures	Use correctly the conditional and repetitive structures	Limit to structures of controls: If… If not, Repeat…, While that, et For
	Construct a flow chart and execute in an algorithm	**Construction and execution of an algorithm** • Normalised symbols • construction rules of an algorithm flow chart • execution rules of an algorithm	Construct and execute rightly a flow chart in an algorithm	Limit to algorithms (from a set of data, we execute and obtain result). Apply to a programming language – VISUAL BASIC
	Create tables and carry out operations them	**Creation of tables** • Definition of a table • Definition of a table dimension • Carrying out elementary operations on tables	Create appropriately tables and carry out operations on them	
	Use a sub program in a program	**Utilisation of a sub program in a program** • structure of a procedure and a function • Declaration of a function procedure • Utilisation of a procedure and a function in a program	Use rightly a sub program in a program	
ACCESS	Create and manage a database	**Relation between a DB and IS** • Definition of a database (DB) • State the relation between a database and a file • State the relation between a database and an information system (IS) **Creation and management of a Database and tables** • Creation of a database and a table • Modification of a table • Deletion a database and a table	Create correctly appropriately a database	• List the 04 examples of DBMS with emphasis on MS access and MySQL. • Create an Excel workbook to differentiate from an Access database. • Use Access

		Manipulation of data • Insertion and updating of data • Querying and modifying of data		
CREATION AND MANAGEMENT OF AN ACCESS DATABASE	Create a mini application	**Creation and management of an ACCESS database** • Creation tables • Creation queries • Creation forms and sub forms • Creation controls • Creation reports and sub reports • Creation menus • Creation users password	Create rightly a mini application	Produce explicit manipulation protocols for practical lessons
VISUAL BASIC APPLICATION (VBA)	Create a mini application	**Identification of the VBA elements and interpretation of an algorithm in a VBA** • Presentation of the VBA language • Elements of the VBA language • Declaration of variables • Giving a content to a variable • Presentation of operators and instructions • Control structures **VBA programming** • Creation of a macro • Writing a program • Utilisation of the display instruction: MsgBox • Utilisation of the typing instruction: InputBox • imbricate an instruction bloc in a branch using the instructions: **If...Else...Then...End If, While...end** • execution of a program • Save a program by creating a module.	Create appropriately a mini application	The application built must incorporate all the Languages studied.
HTML	Develop a static web site	**Web development with HTML** • Structure of an HTML • Formatting an HTML file	Develop correctly a static web site	Produce explicit manipulation protocols for practical lessons

		• Creation controls • Creation forms • Creation of hypertext links • Creation of tables • Creation of frames • Insertion of images • Insertion of audio		
CSS	Design a web site	**Web designing with CSS** • Carrying out inline styling • Carrying out internal styling • Carrying out external styling	Design appropriately a web site	**Insist on external styling**
MySQL	Create and manage a database	**Creation of a database with MySQL** • Creation MYSQL database • Creation a table • Creation a query • Carrying out Simple and Multiple Selections • Creation a diagram • Insertion, Deletion and Sorting data • Grouped displaying with condition or not • Replacing existing data • Displaying existing data	Create and manage appropriately a database	Produce explicit manipulation protocols for practical lessons
PHP	Create a dynamic web site	**Web programming with PHP** • Adding variables • Adding URL variables • Adding a session variable • Adding a conditional function • Adding a form • Adding a table • Managing errors • Insertion a code at the tail of PHP code • Displaying function	Create rightly a dynamic web site	Produce explicit manipulation protocols for practical lessons **NB: create a PROJECT(Database with ACCESS-VBA-HTML-PHP-MySQL) to be used in the Enterprise.**

SUBJECT: INFORMATION MANAGEMENT SYSTEMS FOR BUSINESS	MINIMUM WEEKLY HOURS: 4H
CLASS: UPPER SIXTH	MINIMUM YEARLY HOURS: 88H
SPECIALTY : TIMS	COEFFICIENT: 4

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
INFORMATION SYSTEM AND ORGANISATION(ENTERPRISE)	Explain the contribution of the information system for the organisation	**The contributions of the information system in the organisation** • Definition of Management Information System • State the roles of information system in the organisation. • Exploitation of information: operational data processing, decisional data processing. • State the strategic contributions of the information system	Explain rightly the contribution of the information system for the organization	Describe the components and the functions of an IS
	Identify the Information system stakeholders	**Stakeholders of Management Information System** • Users • Administrators of IS • Computers operators	Identify rightly the people concerned with the information system(users, managers of the information system, computer operators)	
	Adapt the information system management to the organisation or its environmental changes	**Evolution of the Management Information System** • Causes of technological/organisational changes • Adaptation modalities : specific/standard solutions	Adapt correctly the information System management to the organisation	
REPRESENTATION OF ACTIVITIES IN THE	**Identify the different processes in an**	**Identification of organisational processes**	Identify appropriately the	

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
ORGANISATION	**information system**	**approaches** • Trade process • Support process	different processes in an IS	
	Interpret and bring out the improvement areas	**Modelling of processes** • Model event/result with the representation of actors	Interpret and bring out correctly the in the IS	
INFORMATION SYSTEM PROJECT	**Evaluate the budget of implementing an information system project**	**Economic justification of the evolution of an Information System project** • Management of the Information system project: cost, quality, time • Budget of a project: Investment/exploitation cost • Costs characteristics: fixed/variable • Follow up of a project: revenues/expenditures • Qualitative gains: identification and characteristics of measure • Risks: identification and nature	Evaluate rightly the budget of implementing an IS project	
	Organise and plan the IS project	**Organisation of project** • Project team: Project owner, Project lead, project manager • Table of tasks • Measuring the work load • Plannification	Organise and plan correctly the IS project	Bring out the notions of graph and Gantt Chart (not PERT). Use EXECEL Calculate the finishing date of the project.
	Control the realisation of Project	**Project follow up** • Following up criteria: forecasted time, time used, time remaining, and variance	Control appropriately the realisation of the IS project	

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		on the dateline.		
DATA MANAGEMENT	**Create a database structure**	**Creation of a database** • Creation of the database objects: tables, integrity constraints, views	Create rightly a database structure	Use MySQL during the Practical lesson
	Write and execute SQL queries	**Manipulation of data** • Selection of data with SQL queries • Updating of data with the SQL queries	Write and execute correctly SQL queries	Use MySQL during the Practical lesson
	Control the access right to data	**Controlling access to data** • Creation of users • Attribution of access rights to the database objects		Use MySQL during the Practical lesson
	Create documents types of HTML	**HTML programming** • Creation of forms • Creation of controls • Creation of hypertext links • Creations of tables • Insertion of images • Insertion of audio	Create correctly an HTML file	Insist on the creation of forms and controls
	Create an HTML file integrating JavaScript codes	**JavaScript programming language** • Management of events in JavaScript • Conditional structures and functions in JavaScript	Create rightly an HTML file integrating JavaScript	
	Connect the web page to a database	**Programming with PHP-MySQL** • Adding variables • Adding variables of URL • Adding a session variable • Adding a form • Insertion of data in a	Connect appropriately a web page to a database	Use the DBMS - MySQL

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		database • Connecting and disconnecting from a database • Management of errors • Recuperation of data		
NETWORKING	**Explain and exchange information according to the norms (recognised standards**)	**Information Network** • Definition of network • Definition of Protocol • Definition and description of OSI (open System Interconnect) model • Description of Network devices • Description of Network Architecture; Network Addressing and subnet mask; • Properties of electronic documents- structure, contents, presentation, backup material; • Explanation of roles of files formats;	Share correctly information in a network following the recommended standard norms	Connect a local area network with wire cables and/or with WIFI
	Exchange an electronic document	**Information exchange** • Definition of information exchange on the web • Identification of the different types of web applications (browsers). • Description of the process in which information is transferred in the web • Description of the client	Exchange rightly an electronic document	

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		server : architecture cluster-server, application server, middleware • Stating the role of file formation		
PRODUCTION AND INTEGRATION OF APPLICATION IN THE MARKET	**Produce an application**	**DEVELOPMENT OF APLLICATION** • Studying the application project • Conception and programming of application	Produce correctly an application	
	Integrate the application in the market	**PUTTING THE APPLICATION IN THE MARKET** • Market research - environment • Positioning of the application in the market	Integrate rightly the application in the market	
	Manage project(application)	**Management of graphic user interface** • Documentation/user's manual	Manage correctly the project in the market	
PROJECT (APPLICATION) MANAGEMENT	**Propose a life cycle of the application**	**APPLICATION LIFE CYCLE** • Expression of needs: case of utilisation, testing. • Workload • Setting an information system • Application deployment (pilot site and generation) • Interface Man-machine • Access to database • Document, procedure manual, user's manual, rescue plan	Propose correctly a life cycle to the application	**REALISE A MARKETABLE APPLICATION (PROJECT) BY students in a group of maximum 10 students**

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
	Propose a maintenance budget	**Maintenance Budget** • Create a maintenance budget in function of the life cycle each time there is a modification on the application	Propose rightly a maintenance budget	
	Test and correct errors	**UPDATING OF THE APPLICATION** • Receive feedback from users and correct • Carry out update of the application	Test and correct rightly errors	
	Improve the user's manual in function of the errors corrected in the application	**UPDATE DOCUMENTS** • Update the user's manual after each modification of the application	Actualise correctly the user's manual	

Subject or Discipline : PRINCIPLES AND PRACTICE OF TAXATION Class : LOWER SIXTH Specialty : TIMS	Weekly Minimum Hours : 3H Annual Minimum Hours : 66H Coefficient : 3

THEME	COMPETENCE	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
FUNDAMENTALS OF TAXATION	**State and explain the functions and canons of taxation**	**Background notions on taxation** • Definition of taxation; • Narration of the brief history of Taxation • Definition of a tax; • Stating the tax characteristics • Identification of the sources of the tax Law • Classification of taxes (administrative, budgetary and economic classification) • Listing and explaining the functions of taxes • Stating and explaining the Principles or Canons of taxation	State and explain appropriately the functions and canons of taxation	
	State the steps for the elaboration of the fiscal law	**Elaboration of the finance law** • Definition of a draft bill • Definition and identification of the procedures for elaboration, adoption, promulgation and execution of the Finance Law	State correctly the steps for the elaboration of the fiscal law	
	Explain the Cameroonian taxation environment	**The Cameroon tax system** • Identification of taxes in Cameroon • Examination of the Cameroon fiscal Administration • Identification of the tax	Explain correctly the Cameroonian taxation environment	

THEME	COMPETENCE	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		assessment systems • Identification of the tax payer in Cameroon (Procedures for registration, tax payer's number)		
TAXES ON GOODS AND SERVICES	**Define and calculate Excise duty on products which are liable to it.**	**Excise duty** • Definition of the excise duty • Identification of the Products/goods liable to excise duty • Identification of the excise duty rates • Identification of the excise duty assessment base • Calculation of the excise duty • Identification and filling the area for excise duty in tax declaration form	Define and calculate appropriately Excise duty on products which are liable to it.	**Use Management application software recommended by MINESEC to determine Excise duty**
	Define and calculate VAT deductible or collected on goods or services	**The Value Added Tax (VAT)** • Definition of the Value Added and Value Added Tax (VAT) • Identification of the domain of application of VAT (Taxable person, taxable transactions and taxable territory • Identification of the Exemptions from VAT (Partial exemption and total exemption) • Stating and explaining VAT rates in Cameroon	Define and calculate rightly VAT deductible or collected on goods or services	**Use Management application software recommended by MINESEC to determine VAT**

THEME	COMPETENCE	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		• Identification of the VAT Base • Calculation of the VAT • Stating the VAT principle (know why VAT is a tax on VA) • Stating the right to recover VAT (Total Right and Partial right (develop pro-rata mechanism) • Stating the conditions for deductibility. • Stating the conditions and procedures for VAT reimbursement. • Stating the obligation of VAT Subjects • Stating the sanctions for VAT subjects		
	Declare and pay excise duty and VAT	**Excise duty and VAT declaration and Payment** • Presentation of the declaration form (identify the area for VAT and Excise duty) • Stating the declaration procedures (Manuel and online declaration) • Stating the payment procedures	Declare and pay appropriately excise duty and VAT	**Take Students to visit enterprise to practice the online declaration of Excise duty and VAT as from the 1st to 15th of the month on the web site of the Directorate General of Tax**
	Outline the taxable incomes for PIT and calculate	**General provisions** • Definition of personal income tax • Definition of the domain of	Outline correctly the taxable incomes for PIT and calculate PIT related taxes	**Use Management application software recommended by MINESEC to determine**

THEME	COMPETENCE	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
	PIT related taxes	application • Identification of taxable persons • Identification of exempted persons • Identification of Taxable incomes • Identification of PIT categories (CRTV, NEF, LDT…)		**PIT categories**
	Calculate PIT on various incomes	**PIT Calculation** • Calculation of personal income tax on salaries • Calculation of personal income tax on income from securities • Calculation of PIT on profits from commercial and industrial activities • Calculation of PIT on income from agricultural activities • Calculation of PIT on surpluses of not for profit making organisations • Examination of the obligations of taxpayers • Identification of the sanctions for PIT subjects	Calculate PIT on various incomes	**Use Management application software recommended by MINESEC to determine PIT on other activities**
	Declare manually and online PIT and Pay	**PIT declaration and Payment** • Presentation of the declaration form (identify the area for PIT) • Presentation of the	Declare rightly manually PIT	**Take Students to visit the enterprise to practice the online declaration as from the 1st to 15th of the**

THEME	COMPETENCE	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		declaration procedures (Manuel) • Presentation of the payment procedures		**month.**
	Present the different obligations and sanctions for PIT	**Obligations and Sanctions** • Presentation of the Accounting obligations • Presentation of the Declarative obligations • Presentation Payment obligations • Presentation of the Sanctions	Present correctly the different obligations and sanctions for PIT	
ONLINE DECLARATION OF TAXES AND NSIF CHARGES	Carry out online declaration of taxes	**Online declaration of taxes** • Connection and management of account. • Searching for taxpayers • The Authentication of documents. • Presentation of modules and navigation window • Recordings of operations • Disconnecting of the software	Carry out correctly online declaration of taxes	**Take Students to visit the enterprise to practice the online declaration as from the 1st to 15th of the month.**
	Carry out online declaration of social charges	**Online declaration of Social Charges** • Connection and management of account.(creation of employee, DIPE declaration, social charges, consultation of declaration, consultation of the debit situation of the payer and declaration)	Carry out correctly online declaration of CNPS charges	**Take Students to visit the enterprise to practice the online declaration of social charges as from the 1st to 15th of the month.**

THEME	COMPETENCE	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		• Presentation of the social contribution payment procedures • Disconnecting		
LOCAL TAXES	**Identify taxable activities for Business licence and calculate it**	**Generalities on local taxes** • Identification of the Local taxes collected by the state and those by the decentralised local collectivities. • Identification of the beneficiaries of local taxes. • Definition of business licence • Presentation of the characteristics of business licence • Identification of taxable persons • Identification of exemptions • Identification of various rates • Calculation of business licence • Identification of taxpayers' obligations • Identification of sanctions	Calculate correctly Business licence	• **Take Students to visit the enterprise to practice the online declaration of Business Licence as from the 1st to 15th of the month.** • **Use Management application software recommended by MINESEC to determine the local tax concern.**
	Explain the domain of application of Liquor licence and calculate it	**Liquor licence** • Definition of liquor licence • Identification of taxable persons, products • Identification of exemptions • Identification of the rates • Calculation of the liquor	Calculate correctly Liquor licence	• **Take Students to visit the enterprise to practice the online declaration as from the 1st to 15th of the month.** • **Use Management**

THEME	COMPETENCE	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		licence tax • Identification of taxpayers' obligations • Identification of sanctions		**application software recommended by MINESEC to determine Liquor licence.**
	Identify the different categories of Global tax and calculate the tax	**Global tax or discharge tax** • Definition of global tax • Identification of the characteristic of global tax • Identification of taxable persons • Identification of exempted persons • Identification of the various rates • Calculation and payment of the tax • Identification of taxpayers' obligations • Identification of sanctions	Identify appropriately the different categories of Global tax and calculate the tax	
	Identify the scope of application and calculate the property tax	**Property tax** • Identification of the scope of application • Identification of the rates and base of assessment • Calculation of the property taxes • Identification of the exemptions • Presentation of the sanctions for default	Identify correctly the scope of application and calculate the property tax	
	Explain and calculate other local taxes	**Others local taxes** • Calculation of the park fee • Calculation of fee for a	State and calculate rightly other local taxes	

THEME	COMPETENCE	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		building permit • Calculation of the communal tax • Calculation of the tax on advertisement • Calculation of the cattle tax • Calculation of the Slaughter tax • Calculation of the Hygiene and sanitation • Calculation of the Market fees • Calculation of the Temporary occupation fee • Calculation of the Parking fee • Calculation of the Platform ticket • Calculation of the Council stamp duties • Calculation of the Tax on transportation of quarry products		
DIVERSE TAXES	State the domain of application of taxes on games and entertainment and calculate.	**Taxes on games of chance and entertainment** • Presentation of the scope of application • Presentation of the various rates of calculation • Presentation of Sanction for default • Presentation of the Specific provision to casinos • Presentation of Specific provisions for games of entertainment and slot	State correctly the domain of application of taxes on games and entertainment and calculate.	

THEME	COMPETENCE	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		machines		
	Explain the domain of application of tourist tax and calculate the tax	**Tourist tax** • Presentation of the scope of application • Presentation of the various rates of calculation • Presentation of the Sanction for default	Present the domain of application of tourist tax and calculate appropriately the tax	
	Explain the domain of application of special income tax and calculate the tax	**Special income tax** • Presentation of the scope of application • Presentation of the various rates of calculation • Presentation of Sanction for default	Present the domain of application of special income tax and calculate rightly the tax	
	Explain the domain of application of money transfer tax and calculate the tax	**Money transfer tax** • Presentation of the scope of application • Presentation of the various rates of calculation • Presentation of the Method of payments	Present the domain of application of money transfer tax and calculate correctly the tax	

Subject or Discipline : PRINCIPLES AND PRACTICE OF TAXATION **Class :** UPPER SIXTH **Specialty :** TIMS			**Weekly Minimum Hours :** 3H **Annual Minimum Hours :** 66H **Coefficient :** 3	
THEME	**COMPETENCES**	**CONTENT**	**PERFORMANCE CRITERIA**	**RECOMMANDATIONS**
THE PREPARATION AND INTERPRETATION OF FINANCIAL STATEMENTS	Prepare annual financial statements of the Minimum Cash System	**Minimum cash system** • Determination of the net results; • Establishment of annual final accounts from cash accounting records: balance sheet, profit and loss account, accompanying notes to accounts (statements of equipment, furniture and deposits, of stocks, of pending receivables and payables).	Prepare rightly annual financial statements of the Minimum Cash System	**Also generate annual financial statements of the Minimum cash system using the Accounting Software prescribed by MINESEC**
	Prepare annual financial statements of the standard system	**Standard system** • Establishment of financial statements of the standard system. • Establishment of notes to financial statements of the standard system	Prepare correctly annual financial statements of the standard system	**Also generate annual financial statements of the Standard system using the Accounting Software prescribed by MINESEC**
	Analyse and interpret financial statements	**Financial analysis** • Definition of financial analysis. • List the methods and benefits of financial analysis. • Analysis of the structure of the income statement (calculation and interpretation of significant management balances). • Presentation and interpretation of the functional balance sheet. • Calculation and interpretation of the financial indicators from the functional balance sheet. • Presentation, interpretation and	Analyse and interpret appropriately financial statements	**Use the Accounting Software prescribed by MINESEC to interpret financial statements**

THEME	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
		representation of the liquidity balance sheet. • Calculation and interpretation of the financial indicators from the liquidity balance sheet. • Analysis financial statements using ratios.		
CORPORATE/COMPANY TAX	Identify taxable persons and the domain of application	**Generalities on Company tax** • Definition of company tax; • Identification of taxable persons • Identification of exempted persons • Identification of the period of assessment • Differentiation between accounting profit and taxable profit • Identification of obligations of tax payers • Identification of sanctions	Identify correctly taxable persons and the domain of application	
	Carry out the fiscal analysis of expenses and revenues	**Fiscal analysis of expenses and revenues** • Presentation of the conditions for the deductibility of expenses • presentation of fiscal analysis of expenses • presentation of fiscal analysis of revenues (taxable and non-taxable)	Carry out appropriately the fiscal analysis of expenses and revenues	**Use the Accounting Software prescribed by MINESEC to analyse expenses and revenues of the entity**
	Calculate, declare and pay company tax as well as generate the STR	**Calculation and liquidation of company tax** • calculation of company tax • Calculation of the advance on company tax and prepayment.	Calculate, declare and pay rightly company tax as well as generate the	• **Calculation of company tax at different rates according to the enterprise size.**

THEME	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
		• calculation of the minimum company tax • preparation of the statistics and tax returns (STR) for company tax (Tables T6 /CF1, T7/CF1 A, T8/CF1 B, T9/CF1 Quarter). • Treatment of a fiscal loss	STR	• **Advance payment and prepayment on company tax (on turnover, on purchases, on income from securities, on income from rents)** • **Generate the STR with the MS EXCEL and with the use of Management SOFTWARE recommended by MINESEC.**
	Carry out online declaration of taxes	**Online declaration of the company tax** • Connection and management of account. • Searching for taxpayers • Authentication of documents. • Presentation of modules and navigation window • Recordings • Disconnecting	Carry out correctly online declaration of taxes	• **Students should visit the enterprise from the 1st to the 15 of the month to practice the online declaration of the company tax.**
	Identify the convergence between the company tax and PIT	• Presentation of general and common provisions on company tax and PIT: liquidation of business. *Departure from Cameroon;* *Obligations of the owner;* *State the tax incentives.*	Identify appropriately the convergence between the company tax and PIT	• **Tax incentive on the promotion of investment and youth employment**
SPECIAL TAXATION/TAXES	Calculate,	**Special tax on petroleum**	Calculate,	**Take the students to**

THEME	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
	declare and pay tax on petroleum products	**products** • Identification of taxable persons • Identification of various tax rates • Calculation of the amount to be paid by liable persons • Carrying out declaration and payment • distribution of proceeds from tax on mining sector • Accounting and Fiscal obligations of the taxpayer	declare and pay rightly tax on petroleum products	**visit the enterprises to practice online declaration and payment**
	Calculate, declare and pay tax on the mining sector	**Tax on the mining sector** • identification of taxable persons • identification of various tax rates • calculation of the amount to be paid by liable persons • carrying out declaration and payment	Calculate, declare and pay correctly tax on the mining sector	
	Calculate, declare and pay forestry tax	**Forestry tax** • definition of forestry the tax • identification of taxable persons • identification of forestry tax rates • calculation of forestry tax, declare and pay forestry tax	Calculate, declare and pay rightly forestry tax	**Insist on felling tax, annual forestry royalties, export surtax and factory admission tax and regeneration tax.**
	Calculate, declare and pay taxes on investments	**Taxes on investments** • Examination of the general rules on investment tax • Identification of the investment tax base • Identification of investment tax rates • Calculation of investment tax • Declaration and payment of	Calculate, declare and pay appropriately taxes on investments	

THEME	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
		investment tax		
REGISTRATION, STAMP AND TRUSTEESHIP: HARMONISED LEGISLATION IN CEMAC ZONE	Identify liable activities and calculate registration duties at regressive, progressive and proportionate rate	**Registration duties and their application** • Definition of registration rights, • Presentation of the general provisions • Calculation of the registration rights: Minutes registration, copyright, originals or on declaration copy • Presentation of Minimum tax • Presentation of Simultaneous transfer of assets: unique price • Presentation of Common provisions • Identification of the due dates for registration duties • Identification of the assessment base for proportional, progressive and regressive duty. • Identification of the office for registration of transfer of ownership	Identify correctly liable activities and calculate registration duties at regressive, progressive and proportionate rate	**Use the accounting Software prescribed by MINESEC to determine the duties.**
	Identify the different rates of registration duties	**Rates of registration duty** • Identification of the rate of Progressive right • Identification of the rate of regressive right • Identification of the rate of proportional right • Identification of the fixed rates	Identify rightly the different rates of registration duties	
REGISTRATION, STAMP AND TRUSTEESHIP: NOT HARMONISED LEGISLATION	Calculate and pay transfer tax on stocks and shares	**Special tax on companies** • Calculation of tax on Disposal of stocks and shares liable to	Calculate and pay correctly transfer tax on	**Limit to monetary disposal and regressive duty**

THEME	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
IN CEMAC ZONE		transfer tax • Presentation of sundry Prescription	stocks and shares	
	Calculate and pay Graduated stamp	**Graduated stamp** • Presentation of the General rules • Presentation of the Tax base and scheme, • Presentation of the Mode of collection	Calculate and pay rightly Graduated stamp	**Use the Accounting Software prescribed by MINESEC to ascertain the graduated stamp**
	Calculate and pay stamp on advertisement	**Stamp on advertisement** • Presentation of Generalities of stamp on advertisement, • Presentation of the Rates • Presentation of the Mode of collection, • Presentation and explanation of the Sanctions	Calculate and pay stamp on advertisement	**Use the Accounting Software prescribed by MINESEC to ascertain the tax on advertisement**
	Calculate and pay stamp duties on automobiles	**Stamp duties on automobiles** • Presentation of the Field of application • Presentation of the Mode of collection • Presentation of and explaining the Sanctions	Calculate and pay correctly stamp duties on automobiles	**Use the Accounting Software prescribed by MINESEC to ascertain the tax on automobiles**
	State the field and the mode of collection of stamp duties	**Stamp duties for airport** • Presentation of the Field of application • Presentation of the Mode of collection • Presentation and explaining the Sanctions	State appropriately the field and the mode of collection of stamp duties	
	State the field of application and	**Axle tax** • Presentation of the Field of	State rightly the field of	

THEME	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
	mode of collection	application • Presentation of the Mode of collection • Listing and explaining the Sanctions	application and mode of collection	
	State the registration duties obligation and sanctions	**Taxpayer's registration duties obligation and sanctions** Stating and explaining the following: • Declarative Obligations • Summon to declare • Obligations and duration for the conservation of documents • Obligations of paying the tax • administrative Obligations	State and explain correctly the registration duties obligation and sanctions	
FISCAL PROCEDURES	**Explain tax control**	**Tax Control** Explaining the following: • Right to control • General provisions • Specific provisions on VAT • Modalities of exercising control right (desk • Types of tax control (spot control, request for clarification and justifications) • Adjustment procedure (Contradictory adjustment Procedure, Arbitrary assessment procedure, right abuse procedure). • Limitation of the right to control • Definition Right to communication • Persons liable to the	State and explain correctly elements of tax control	

THEME	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
		communication right • Limit and scope of the professional secret • opposing to the fiscal administration • Investigation right and stock taking		
	Identify the Recovery modalities and the competence in recovery.	**Generalities on Tax recovery** • Definition tax recovery • Identification the Recovery Modalities • Identification the Competence in recovery • Explanation Forceful recovery	Identify rightly the Recovery modalities and the competence in recovery	
	Explain the Tax recovery proceedings	**Tax recovery proceedings** • Definition of proceedings • Explaining Common law proceedings (Summon standing as request to pay, seizure and sales) • Explaining special measure of proceedings (notice to the third party , external constraints) • Explaining closure of the establishment, pound, • Explaining Exclusion from public contracts	State and explain appropriately the Tax recovery proceedings	
	Explain the tax recovery guaranties	**Tax recovery Guaranties** Explaining the following : • Privileged of the treasury, • Legal security, • Solidarity in the payment, • Prescription • Admission in no value of	State and explain correctly the tax recovery guaranties	

THEME	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
		irrecoverable • Quotations		
	State the various fiscal sanctions	**Fiscal Sanctions** • Presentation of Sanction on the taxable basis, insufficient declaration • Presentation of Absence of declaration (none • Presentation of indication of the NIU, absence of invoices and bills or wrong ones • Presentation of special sanctions – Recovery sanctions (none payment or late payment)	State appropriately the various fiscal sanctions	**Use the Accounting Software prescribed by MINESEC to ascertain the fiscal sanctions**
	State the Penal sanctions	**Penal Sanctions** • Presentation of Principals fines, • Presentation of Complementary sanctions, • Presentation of Depositing complaints	State appropriately the Penal sanctions	
	Explain the Litigation jurisdiction.	**Litigation jurisdiction** • Explaining: ○ Prior remedy before the fiscal administration (Generalities, claims) ○ Reclamations, Deferment of payment, • Explaining the Decision of the administration, • Listing and explaining the Form and duration of the administrative decision) ○ Transactions	State and explain correctly the Litigation jurisdiction	

THEME	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMANDATIONS
		• Procedure before the administrative chamber, supreme court (duration for the presentation of the request, form of the request, Expertise, Decision before the administrative chamber of the supreme court		
	Explain the Gracious jurisdiction	**Gracious Jurisdiction** • Identification of the gracious jurisdiction • Listing and explaining the competence of the gracious jurisdiction (Applications of taxpayers, form of the application, Decision of the administration) • listing and explaining the Procedures for gracious jurisdiction	State and explain correctly the Gracious jurisdiction	

5.5

TOURISM MANAGEMENT (TM) SPECIALTY

Subject: RECEPTION AND ENTERTAINMENT TECHNIQUES Class : LOWER SIXTH (LS) Specialty: TOURISM MANAGEMENT	Weekly Minimum Hours : 5H Annual Minimum Hours : 110H Coefficient : 5

TOPIC	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATION
GENERAL INTRODUCTION TO TOURISM	Background knowledge of the travel and tourism industry	• Definition of key concepts • Brief history of tourism development (pre-industrial, industrial and mobility era to present global trends) • Characteristics of tourism as a service industry • Travel motivators/needs • Types and forms of tourism	Mastery of growth trends, characteristics and activities of tourism	• Lecture notes • Photographs/ video clips of tourism activities overtime • Photograph/ video demonstration of forms of tourism
THE TOURISM INDUSTRY	• Mastery of tourism demand and supply • Identification of entrepreneurial opportunities and setup requirements for tourism businesses	• Tourism Producers, Suppliers or sub sectors • Entrepreneurial opportunities available in the industry • Tourist categories/types of tourists • Setup requirements and procedure for tourism enterprises in Cameroon	Mastery of tourism demand and supply actors and activities	• Lecture notes • Field visits • Tourism legislation on business creation

TOPIC	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATION
CAMEROON AS A TOURISM DESTINATION	• Understand Cameroon's unrivalled diversities in Africa • Develop adequate regional knowledge of tourist potentials	• Geographical location and triple colonial heritage • Administrative structure, tourism organigram and the ten regional destinations • Tourism development in pre-colonial, colonial and post-colonial Cameroon • Five physical-relief regions of Cameroon • Four cultural areas of Cameroon • Specific forms and impacts of tourism in different regions of Cameroon	• Showcase of Cameroon's regional tourism potentials as Africa in Miniature • Detailed tour guiding knowledge of different regions of Cameroon	• Lecture notes • Field trips • Cultural Exhibitions • Video clips
NECESSARY SKILLS FOR EXERCISING ROLES IN THE TOURISM FIELD	• Knowledge of skills and professional ethics for the service industry • Identification of performance and service quality criteria/ standards in the tourism industry	• Definition of terms (jobs, job position, duties, skills, competency, employee training, etc) • Tourism industry's unique characteristics and skill needs • Professional ethics for different job positions in the tourism industry	• Knowledge and display of professional skills for different tourism job positions • Ability to evaluate employee service performance	• Lecture notes • Industry visits • Video clips • Role play/drama
GENERAL INTRODUCTION TO FIELD TRIP TECHNIQUES AND EVENTS ORGANIZATION	Ability to conceive, plan and successfully execute field trips and other events	• Definition of concepts • Classification of events (academic/ professional and other events) • Characteristics and importance of field/study trips • Event management steps/strategy	Ability to plan and organise different events	• Lecture notes • Field trips • Exhibitions/ Fairs • Drama

TOPIC	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATION
TOURISM ANIMATION	Develop innovative animation skills for different tourism facilities and guest categories	• Definitions and characteristics of animation • Forms of animation • Characteristics of an Animator • Importance/role of the Animator in meeting tourist needs	Ability to coordinate or conduct guests' animation in different facilities and events	• Lecture notes • Field trips • Video clips • Drama/role play
RECEPTION POST MANAGEMENT	• Mastery of the reservation workspace and reservation procedures • Reception post management skills	• Preparing work environment and Work outfit • Reception workspace safety • Professional communication and codes of conduct • Preparatory phases in guests' reception	Ability to professionally manage the reservation workspace	• Lecture notes • Industry visits • Drama/role play

Subject: RECEPTION AND ENTERTAINMENT TECHNIQUES Class: UPPER SIXTH Specialty : TOURISM	Weekly Minimum Hours : 5H Annual Minimum Hours : 110H Coefficient : 5

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATION
TOUR GUIDING AND ENTERTAINMENT	• Ability to professionally guide and entertain tourists	• Definitions of concepts • Types of Tour Guides • Importance of Tour Guides in Reception and Entertainment • Tour guiding operations management: pre-arrival, on-tour commentary and coordination as well as post-tour	Display professional tour guiding skills	• Lecture notes • Field trips • Role play • Video clips
ORGANISING EVENTS	Capacity to organise successful events	• Preparatory phase (pre-event preparations) • On-event/during-event operations management • Post-event management	• Mastery of event management procedure • Display skills of a professional event planner/ manager	• Lecture notes • Attendance of practical events • Organisation of events
CULTURE, TRADITION AND EVENTS	Understanding the role of cultural traditions in events	• Definition of concepts (culture, tradition, events, cultural events, cultural tourism, etc) • Characteristics/attributes of culture • Types of cultural events in Cameroon • Exploitation of cultural events for tourism promotion in Cameroon	• Ability to identify the role of culture in tourism promotion • Skills to exploit cultural events for tourism promotion	• Lecture notes • Visits to cultural events • Drama on cultural events entertainment
PURCHASING AND		• Tracking orders and delivery • E-purchasing and E-inventory management (bar code scanners, RFID, software packages) of	• • Possession of supply and equipment management skills	• Lecture notes • Demonstration of E-purchasing and E-inventory management

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATION
SALES OF HOSPITALITY SERVICES/ PRODUCTS	Obtain sales channel management skills	supplies/equipment • Sales sequence • Pre-sales, on-sales and post-sales operations • Information technologies in the sales process (E-purchasing and E-commerce) • Customer feedback and relationship management	• Ability to initiate, build rapport and close sales for tourism and hospitality services	systems • Drama • Case studies
MARKETING STRATEGIES FOR RECEPTION PERSONNEL	Understand and apply the 7 Ps in the marketing of tourism establishments	• Manual/Physical 7 P strategies Application of digital media in delivery of 7 P strategies	Ability to use marketing Ps to successfully market reception and entertainment facilities	• Lecture notes • Practical exercises • Brochure designing • Promotional video production • Trade presentations Trade fairs/ exhibitions
RECEPTION COMPLAINTS MANAGEMENT	Complaint management skills as applied to the reception job/workspace	• Definitions of complaints, dislikes, dissatisfaction, etc • Stages of complaint • Complaint management strategies/techniques	• Understanding of the importance of reception personnel in complaint management • Practical display of complaint management techniques	• Lecture notes • Drama/role play

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATION
ORGANISATION OF SPECIFIC LEISURE ACTIVITIES	Understand the importance of leisure activities and the techniques involved in organising them	• Develop specifications for different types of leisure activities • File preparation • Budget preparation	• The Ability to adapt a leisure to a particular type of event	• Lecture notes • Case studies of specific leisure activities and events (tourism fairs, trade shows, holiday animation, picnics, etc)

Subject: TRAVEL AGENCY MANAGEMENT Class : LOWER SIXTH Specialty: TOURISM			Weekly Minimum Hours : 4H Annual Minimum Hours : 88H Coefficient : 4	
TOPICS	**COMPETENCES**	**CONTENTS**	**PERFORMANCE CRITERIA**	**RECOMMENDATION**
BACKGROUND OF TRAVEL AGENCIES	Understand the travel agency sub sector of tourism and importance overtime	• Overview of travel agency business in tourism • Factors influencing growth trends in travel agency business worldwide • Types of travel agencies (wholesalers and retailers) • Importance of travel agency businesses • Institutional stakeholders/ partnerships of travel agencies and other sectors/institutions	• Understanding the types and importance of travel agencies in tourism • Identification of types of travel agencies • Appreciation of business environment factors influencing growth of travel agency business • Understand the middleman positioning of travel agencies and need for networking	• Lectures • Examination of case studies • Relevant legislations and agency agreements
TRAVEL AGENCIES IN CAMEROON MARKET	• Mastery of the Cameroon business environment and requirements to setup a travel agency business in Cameroon	• Cameroon as a destination: characteristics and potentials • Classification of travel agencies in Cameroon • Opportunities of travel agency businesses in Cameroon • Setup requirements of travel agencies in Cameroon	• Understanding of travel agency business environment of Cameroon and its dynamic nature • Master Cameroon classification system for travel agencies • Understand the setup requirements and procedure for establishing Category I, II and III	• Lecture notes • Case studies of travel agencies in Cameroon • Legal documents guiding classification and certification of travel agencies in Cameroon

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATION
			agencies in Cameroon	
TRAVEL AGENCY INFRA-STRUCTURES	• Understand necessity and uses of public infrastructures for travel agency operations	• Transportation infrastructure • Telecommunication infrastructure • Signage infrastructure • Security infrastructure, etc. • Importance of infrastructures for travel agency operations	• Ability to identify and exploit allied infra-structures for service delivery	• Lecture notes • Field trips
TRAVEL AGENCY JOBS	• Knowledge of different travel agency jobs and their duties • Mastery of travel agency working documents • Understand skills and performance standards for executing travel agency jobs	• Travel agency jobs and duties • Tourist documents (maps, tourist guides, leaflets, brochures and other travel aids) • General documents (administrative, health, insurance policy) • Work equipment/tools • Links between skills, professional behaviour and the different work tasks • Performance criteria for travel agency jobs	• Understand career and entrepreneurial opportunities in the travel agency sub sector • Understanding of require skills for travel agency jobs • Effective performance of travel agency jobs	• Lecture notes • Industry/ field visit • Practical demonstration on use of working documents and tools
CUSTOMER RELATIONS FOR TRAVEL AGENTS	Mastery of Reception and Sales Techniques	• Face-to-face relations • Telephone and online relations • Sales point prospecting • External prospecting • Business negotiation	Understanding of pre-sales, on-sales and post-sales customer relations Mastery of customer relations via differed media	-Lecture notes -Industry visits/ field trips -Role play

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATION
		• Promotion techniques • Professional communication		
TRAVEL GEOGRAPHY	Ability to interpret World Time Zones and map reading for use in travel agency operations	• Definition of concepts (GMT, GMD, maps, latitudes, longitudes, Equator, etc) • World Time Zones and importance in airfares and ticketing • Map reading for travel agencies	Understand use of Travel Geography in travel agency operations	• Lecture notes • Practical demonstrations and calculations • Map reading
TICKETING AND ELECTRONIC BOOKING	• Mastery of professional reservation procedure • Operation of reservation systems/ software	• Definition of concepts • Information sources for reservation agents • Reservation procedure for different travel services (Availability, passenger records, encoding–decoding, flight availability frequency, PNR, PNR modification, BSP and IATA rules in reservation management…) • Operation of reservation softwares (CRS and GDS) like Amadeus, Galileo, SABRE, GoLite, etc • Issue and interpretation of travel tickets	• Understanding of sources of travel information/ research • Mastery of reservation procedures • Flight reservation skills	• Lecture notes • Practical demonstrations on OTAs, IPLANS ERP, GDS • Display of travel tickets for demonstration

Subject: TRAVEL AGENCY MANAGEMENT Class : UPPER SIXTH Specialty: TOURISM MANAGEMENT	Weekly Minimum Hours : 4H Annual Minimum Hours : 88H Coefficient : 4

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATIONS
DESIGNING TOURISM PRODUCTS/SERVICES	Ability to design tour packages and itineraries	• Importance of tour packaging in the tourism industry • Steps in designing a tour package • Tour costing and pricing • Types of itineraries • Itinerary design using specialised travel management softwares • Travel agency product diversification overtime • Risk management for travel agencies	Creativity and professionalism in exploiting tourism assets through competitive packages and itinerary designs	• Lecture notes • Practical exercises of tour packaging and itinerary designs • Practical exercises using travel software packages • Field trips • Case studies of existing travel agencies/tour operators
TRAVEL AGENCY MARKETING	Understand the unique applicability of marketing strategies (7 Ps) in travel agency operations	• Marketing Concept (7 Ps) • Significance of Travel Agency Marketing • Developing travel agency marketing plans • Developing tour package marketing plans (inbound and outbound tours)	Ability to practically apply marketing strategies to ensure successful travel agency business	• Lecture notes • Practical exercises • Case studies
	Mastery of the different information and communication technologies used in the	• Microsoft Office Package Basics (MS Word, Excel, PowerPoint, Access, etc) IPLANS ERP • Adding a client (Customer database management/customer information systems)	Ability to practically apply computer-aided management in travel agency operations	• Regular practical exercises should be

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATIONS
TRAVEL AGENCY INFORMATION TECHNOLOGIES	travel industry	• Planning a trip • Making a reservation (E-reservation)		conceived to enable students master the operation of the various tools in tourism activities • Focus should be on practical uses of IT for problem-solving in the travel agency sub sector
		• Use of location-based technologies (GPS, Satellite, Wi-Fi, Enhanced Observed Time Difference-EOTD, etc) • Use of social media applications in destination branding (Facebook, WhatsApp, YouTube)		
		• Practice of ticketing in reservation systems • Flight itineraries and interpretation • Flight reconfirmation • Penalties in Airfares and Ticketing • Airfares calculation		

Subject: TOURISM AND SUSTAINABLE DEVELOPMENT Class : LOWER SIXTH Specialty: TOURISM	Weekly Minimum Hours : 4H Annual Minimum Hours : 88H Coefficient : 4

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATION
GEOGRAPHY OF CAMEROON	Up-to-date regional knowledge of Cameroon's diverse tourism attractions	• Geographical location of Cameroon • Physical geography of Cameroon • Human and economic geography of Cameroon • Interrelationship of Cameroon's Geography and tourism	Mastery of regional natural and cultural tourism potentials of Cameroon	• Lecture notes • Field trips • Video clips
HISTORY OF CAMEROON	Knowledge on relationship between History of Cameroon and tourism development	• Pre-colonial Cameroon and heritage assets • Colonial Cameroon and colonial heritage • Modern post-independence Cameroon and historic national events • Assets and Forms of Historical Tourism in Cameroon	Mastery of Cameroon's triple colonial heritage and historical tourism attractions	• Lecture notes • Field trips • Re-enactment drama/role play • Video clips
IMPACTS OF TOURISM	Know-how to perform tourism impact assessments	• Definition of tourism, mass tourism and types of tourism activities • Positive impacts of tourism (Economic, socio-cultural and environmental) • Negative impacts of tourism (Economic, socio-cultural and environmental)	Display knowledge on the positive and negative impacts of different types and forms of tourism development	• Lecture notes • Field trips • Video clips • Case studies
ROLE OF TOURISM IN SUSTAINABLE DEVELOPMENT	Understanding the interrelationship and importance of tourism in the context of	• Introduction to sustainable development, principles/pillars and goals • Tourism and sustainable	• Display knowledge on how the tourism industry influences sustainable	• Lecture notes • Field trips

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATION
	sustainable development	development (sustainable tourism) • Introduction to types and forms of sustainable tourism	development • Understand the need for sustainable tourism	
CHALLENGES OF SUSTAINABLE TOURISM DEVELOPMENT	Understand the challenge of achieving sustainable tourism in the world today	• Challenges of developing sustainable tourism • Global change and tourism (Climate change, terrorism, pandemics, etc) • Possible solutions to the challenges of developing sustainable tourism	Knowledge of possible challenges to achieving sustainable tourism in different destinations	• Lecture notes • Field trips • Case studies
SUSTAINABLE TOURISM POLICY FRAMEWORK	Understand policy formulation and implementation for sustainable tourism	• Measurement indicators for sustainable tourism • Stakeholders and policies of sustainable tourism development (international organisations, national governments, municipal governments, civil society, private sector and local communities) • Working structures	Knowledge of different sustainable tourism stakeholders and their roles in policy Understand the governance structure needed for sustainable tourism	• Lecture notes • Institutional visits • Policy documents
SUSTAINABLE TOURISM ETHICS AND LEGISLATION	Understand the importance of ethics and legislation in fostering sustainable tourism	• Definition of concepts (ethics, code of conduct, law, convention, best practices…) • Role of tourism ethics in achieving sustainable tourism • International, national and municipal conventions/laws relating to natural resources conservation and sustainable tourism • Sustainable tourism best practices	Knowledge of various voluntary and obligatory regulatory instruments for achieving sustainable tourism	• Lecture notes • Drama/role play • Tourism legislation

Subject : TOURISM AND SUSTAINABLE DEVELOPMENT Class : UPPER SIXTH Specialty : TOURISM	Weekly Minimum Hours : 5H Annual Minimum Hours : 110H Coefficient : 5

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATION
ECOTOURISM AS A FORM OF SUSTAINABLE TOURISM	Understanding importance of Ecotourism in Sustainable Tourism	• Ecotourism and Sustainable/ Responsible Tourism • Assets and principles of Ecotourism • Ecotourism in Cameroon • Ecotourism and regional development	Perfect understanding of ecotourism and its influence on sustainable tourism	• Lecture notes • Field studies • Case studies
COMMUNITY-BASED TOURISM	Develop tourism activities in line with community needs and global issues	• Concept of community-based tourism and its relationship with sustainable tourism • Case studies of community-based tourism • Management of community-based tourism	Understand features of community-based tourism as integral to principles of sustainable tourism	• Lecture notes • Case studies • Field trips
DESIGN OF SUSTAINABLE TOURISM PROJECTS	Know-how to design, market and execute sustainable tourism projects in destinations	• Case studies of ecotourism/sustainable tourism projects across regions in Cameroon • Sustainable tour package design considerations • Project design, marketing and management steps (eco-parks)	Mastery of project management skills for sustainable tourism projects	• Lecture notes • Case studies • Field trips • Practical exercises
MANAGEMENT OF SUSTAINABLE	Understand techniques for managing	• Indicators for measuring tourism destination sustainability • Case studies of sustainable and unsustainable destinations • Destination life cycle as a tool for		• Lecture notes • Field trips • Students'

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATION
TOURISM DESTINATIONS	sustainable tourism destinations	destination management • Management of responsible tourism in destinations (best practices)		proposals of destination best practices

Subject/discipline : APPLICATION OF TOURISM MANAGEMENT OFTWARE — **Minimum weekly load : 3 H**
Class : Lower Sixth — **Minimum annual load: 66 H**
Specialty : TM — **Coefficient : 3**

THEME	COMPETENCES	CONTENT	INDICATORS OF PERFORMANCE	RECOMMANDATIONS
Launching the software and the Spider Menu	Present the management software ERP	• Launching the software • Description of the Spider menu	Start and close correctly the software	Detail explanation of the Architecture of the SPIDER MENU
Configuration	Configure the software data	• Creation of the entity (Site) • Creation of the customer file • Creation of the supplier file • Creation of a VAT • Creation of a product family • Creation of a product category	Configure rightly the invoicing operations	Teachings are done on machines with well elaborated exercises
Invoicing	Conceive invoicing documents	• Creation of pro-forma invoice • Creation of Product category • Filling of a Delivery Note • Filling of an Invoice • Edition of an Invoice • Creation of debit account and creditor account	Fill appropriately the invoicing documents	
Stock management	Manage the stock of the entity	• Creation of new product/service • Creation of a new location for stock • Carrying out stock movement • Generation of stock reports • Creation of supplier order and internal orders	Carry rightly out the exit and entry of stock as well as create the orders	

Human Resource management	Process the salary of an employee	• Creation an employee file • Recording hour-days' work • Creation of a mission • Creation of new absence • Creation of an advance on salary and deductions • Creation of work • Creation of settlement modes • Configuration of the salary • Processing of the salary. • Configuration of the salary elements • Edition of the payslip	Edit rightly the payslip and print	Conceive application exercises having all the information necessary to fill in the platform
Product-Service Management	Create an article sheet	• Creation of a new article • Managing stock	Create appropriately an article sheet	
Cash desk management	Manage daily the cash of the entity	• Creating a cash register • Entering of cash operations • Carrying out filters on cash operation	Manage exactly the cash of the entity on daily basis	

Subject/discipline : APPLICATION OF TOURISM MANAGEMENT SOFTWARE — **Minimum weekly load : 4 H**
Class : Upper Sixth — **Minimum annual load: 88 H**
Specialty : TM — **Coefficient : 4**

THEME	COMPETENCES	CONTENT	INDICATORS OF PERFORMANCE	RECOMMANDATIONS
Invoicing	manage invoicing	• Creating an article • Filling an Order • Filling a Delivery Note • Filling an Invoice • Editing an Invoice	Fill properly invoicing documents	Detail study of Lower sixth programme with advanced application exercises
Customer management	Prepare a customer sheet and a booking form	• Creation of new client-company • Creation a reservation - stay	Prepare correctly a customer sheet and a booking form	
Pay roll management	Process employee salary	• Creation of the employee file • Creation of absence • Creation of mission • Creation of the settlement modes • Configuration of the salary • Processing of the salary • Configuration of the salary elements • Edition of the payslip	Manage correctly the salary of employees	Conceive application exercises having all the information necessary to fill in the platform
Project management	Manage the project of an entity	• Characteristics of project stage • Filling of the project form • Creation of a project	Create correctly and follow up the realisation of a project	

Production Management	Manage the production of the enterprise	• Create of a new product • Entering production details • Entering products • Entering outputs • Entering participants • Entering observations • Carrying out the entry and exit of stocks	Create correctly a new production and follow the entry and exit of stocks.	Conceive application exercises having all the information necessary to fill in the platform
Buffet management	Manage the Buffet of a hotel	• Stating the purpose of Buffet • Registering a menu for a customer • Creating a menu label • Creating a menu for today • Consulting the list of the day menu	Create and manage properly a buffet for a hotel	
Hall/Banquet Management	Manage the hall of a hotel	• Presentation of the hall interface • Creation of a Lounge • Presentation of the accommodation interface	Manage correctly the hall of a hotel	The management of Halls is similar to that of bedrooms
Accommodation-Lodging	Manage the operations link to accommodation	• Stating the housekeeper tasks • Accessing the room status • Registering a lost object • Printing a room list or report • Making a new down payment • Settling an arrear invoice • Recording the message to be sent to guests • Edition of the room list, hotel handrail and occupancy	Manage the operations link to accommodation	• The knowledge of Customer management is needed to treat issues of reservation-stay • The invoicing of services have the same steps as in the topic INVOICING
Travel agency management	Manage a travel agency	• Planning of trips • Creation of buses • Creation of passengers • Establishment of tickets	Generate correctly a trip form	

6. RELATED AND ELECTIVE SUBJECTS

SUBJECT: **BUSINESSS MANAGEMENT**

CLASS (ES): **Lower Sixth and Upper Sixth TST**

Subject: BUSINESS MANAGEMENT	Minimum Hours per week: 3hrs Minimum Annual Hours: 66hrs
Class: LOWER SIXTH Specialties : All TST	Coefficient: 3

SUBJECT OBJECTIVES:

The learner should be able to:

- Appreciate the nature and scope of management
- Develop an awareness and significance of business organizations
- Know the framework of managerial practice in the society.
- Acquire knowledge and understanding of the basic concepts in management
- Understand theories and principles of business management
- Master the evolution of strengths and limitations of the ideas used

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
THE NOTION OF MANAGEMENT	• To understand the basic managerial environmental features	▪ Definition of management and administration ▪ Objectives and Features of management ▪ Importance and challenges of management ▪ Management and other related functions e.g., administration. ▪ Key characteristics of managerial responsibilities	Analyse the role and importance of management in an organization and the society	8 hours
THE IMPORTANCE AND FUNCTIONS OF MANAGEMENT	• To explain the functions and roles of management	▪ Basic management functions ▪ Discuss the importance of management ▪ Managerial roles and Managerial skills	A comparative study of managerial roles at different levels of the organization	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		▪ Management consultant and their services		
MANAGERIAL LEVELS, SKILLS AND CHARACTERISTICS.	• To analyse the managerial skills needed at each level of the management hierarchy.	▪ Levels of management: Top level, middle level, and first-line. ▪ Skills that managers need ▪ Characteristics of managerial responsibilities.	A comparative study of managerial skills at different level of the organization	
THE CLASSICAL SCHOOL	▪ To explain the reasons for and the contributions of the forerunners of this school of thought	▪ The classical School ▪ Forerunners of scientific management ▪ Scientific management approach	Graphically represent the different management schools of thought	10 hours
THE ADMINISTRATIVE APPROACH	▪ To explain the reasons for and the contributions of the forerunners of this school of thought	▪ The classical administrative approach ▪ The transitional theories ▪ contributions and limitations of the classical theory	A comparative study of the scientific and administrative approaches to management	
THE BEHAVIORAL SCHOOL	▪ To evaluate the contributions of the major actors of this school in the practice of management today	▪ The Behavioral School ▪ Elton Mayo and the human relation movement ▪ Other behavioral theories	A comparative study of the classical, human resource school and the quantitative approaches to management	
THE MANAGEMENT SCIENCE SCHOOL	▪ To describe the role of the management science school in the practice of management in today's world	▪ The quantitative school of management ▪ Define management science ▪ Discuss the contributions and limitations of the management science approach		

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
THE SYSTEM APPROACH AND CONTINGENCY THEORIES	▪ To explain the system and contingency approach and their importance to management	▪ The contingency approach to management ▪ System approach to management ▪ Types of systems ▪ System synergy an its importance in management	Practical description of the system approach using an organization as an example	
PURPOSE OF BUSINESS ACTIVITIES	▪ To understand the nature and classification of enterprises as per the Cameroon regulatory environment	▪ Definition of the enterprise ▪ Role of the enterprise ▪ Classification of enterprises ▪ Classification according to activities	Classification of enterprises following the OHADA law using a diagram	12 hours
		▪ Small / medium and Large enterprises	Distinguish between small, medium and large enterprises	
NON-CORPORATE ENTERPRISES	▪ To understand the definition, features and functioning of the different non-corporate enterprises as per the Cameroon regulatory environment	▪ Sole proprietorship, Partnership business ▪ Partnership business ▪ Type of partners and partnerships ▪ Formation and management of partnership ▪ Sources of finance	Distinguish sole proprietorship and partnership	
CORPORATE ENTERPRISE	▪ To understand the definition, features and functioning of the different corporate enterprises as per the Cameroon regulatory environment	▪ Joint stock company ▪ Board of directors / company secretary ▪ Company shares ▪ Distinguish between private and public companies ▪ Formation, management and dissolution of companies	Distinguish between private and public companies Classification of shares	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
PUBLIC CORPORATIONS	▪ To understand the role and management of public corporations in Cameroon	▪ Public corporations ▪ Formation and functioning ▪ Dissolution	Compare with privately owned enterprises	
MULTINATIONAL ENTERPRISES	▪ To describe the process of incorporation and functioning of multinational enterprises in Cameroon	▪ Meaning and importance of Multinational enterprise ▪ Characteristics of multinational firms ▪ Function and its role to the home and host country	Analyse merits and demerits of multinationals to the home and host country	
COOPERATIVE SOCIETIES	▪ To describe the origin, organization and functioning of cooperatives in Cameroon	▪ Definition and features ▪ Brief History of Cooperatives types of cooperatives ▪ Sources of capital ▪ Functions of Cooperatives. ▪ Advantages and disadvantages of cooperative societies	Compare and contrast the categories of cooperatives	
BUSINESS SIZE AND GROWTH	▪ To evaluate the role of growth in the management of enterprises	▪ Definition and meaning of growth of the enterprise ▪ Methods of growth ▪ The measuring the size of business. ▪ Government assistant of businesses. ▪ Growth strategies used by business enterprises: Horizontal, vertical, lateral and conglomerate integration	Analyse all possible growth strategies an enterprise can apply	4 hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
BUSINESS ETHICS AND CSR	▪ To outline the importance of CSR in the management of businesses	▪ Definition and meaning of Business Ethics ▪ Corporate Social Responsibility ▪ CSR Activities ▪ Approaches to promoting ethical behaviour	Assess the possible ethical and CSR actions Applicable to a company	
NOTION OF PLANNING	▪ To explain the process, principles and importance of planning in management	▪ Definition and Importance of Planning ▪ The Planning process and principles ▪ Levels of planning ▪ Importance of planning ▪ Meaning and role of Corporate planning	Clearly describe the planning process A comparative analysis of the levels of planning	10 hours
STRATEGIC MANAGEMENT	▪ To explain the importance of strategic management in the running of an entity	▪ Definition Strategic management ▪ Environmental analyzes ▪ Corporate appraisal (SWOT analysis) ▪ Types of strategies ▪ Product life cycle and portfolio analysis	Graphically describe the BCG matrix Practically describe the SWOT analysis	
DECISION MAKING AND PROBLEM SOLVING	▪ To outline the principles and processes involved in decision making	▪ Definition of problem and decision ▪ Types of decisions ▪ Decision making process ▪ Aids to decision making	Elementary numerical problems on decision aids	
BUSINESS OBJECTIVES	▪ To describe the importance of setting business objectives	▪ Definition and Importance of Objectives ▪ Theories on Company Objectives ▪ Hierarchy of Objectives	Clearly describe the different levels of objectives. Compare and	6 hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		▪ Trade-off between objectives ▪ Primary and Secondary Objectives ▪ Open and closed objectives	contrast objectives and policies	
COMPANY POLICIES	▪ To describe the process and importance of policy formulation in an entity	▪ Meaning and importance of policies ▪ Policies rules and procedures ▪ Communication and flexibility of objectives and policies ▪ Importance of policies ▪ Management By Objective ▪ Organizational Stakeholders	Practically describe the methods through which objectives and policies are communicated Distinguish MBO,	
NOTION OF ORGANISING	▪ To explain the process, principles and importance of effective organisation in an entity	▪ Definition of organization, process of organization ▪ Importance of the organising process ▪ Principles of effective organization ▪ Formal and informal organization ▪ Organizational Culture	Clearly distinguish formal and informal organization. .	10 hours
CENTRALISATION/ DECENTRALISATION	• To assess the strength and weakness of centralised and decentralised management of entities	▪ Meaning and role of centralisation and decentralisation ▪ Factors affecting centralisation ▪ Advantages and disadvantages of centalisation and decentralisation of entities	Distinguish centralisation from decentralisation	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
ORGANIZATIONAL STRUCTURE	▪ To outline the role of organizational structures in the running of entities	▪ Meaning and importance of organizational structure ▪ Type of organizational structures ▪ Organizational Charts	Graphically represent each structures of the organization Clearly distinguish the various structures	
DELEGATION AUTHORITY	▪ To understand the reasons for and limitations to the delegation of authority	▪ Delegation of authority ▪ Factors that affect delegation ▪ Reluctance of manager and subordinates ▪ Committees	Distinguish delegation, decentralization	8 hours
SPAN OF CONTROL	▪ To describe the role of span of control in the effective management of entities	▪ Meaning and importance of Span of control ▪ Factors that affect span of control	Describe, narrow, wide, flat and tall span	
ORGANIZATIONAL CHANGE AND DEVELOPMENT	▪ To explain the reason for organizational change and development	▪ Organizational change ▪ Organization development ▪ Organization and Method	Practically distinguish organizational development and change	
NOTIONS OF LEADERSHIP	▪ To understand the concept of leadership through the various styles and theories	▪ Definition and meaning of leadership ▪ Characteristics and Functions of a leader ▪ Leadership Theories ▪ Leadership Style. Managerial grid ▪ Sources of Leadership power	Graphically represent the managerial grid	10 hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
MOTIVATION	▪ To explain the importance of employee motivation to the success of entities	▪ Definition and meaning of Motivation ▪ Views of motivation in an organization ▪ The content Theories of motivation ▪ The process theories of motivation ▪ The reinforcement theories ▪ Requirements of a good motivation system ▪ Factors influencing motivation	Clearly distinguish the motivation theories	
COMMUNICATION	▪ To describe the role of effective communication in an entity	▪ Definition Communication, Communication process ▪ Essential of effective communication ▪ Formal and informal communication ▪ Communication methods ▪ Barriers to effective communication ▪ Improving the level of communication	Practically distinguish formal and informal communication Graphically represent the communication process.	
NOTION OF COORDINATION	▪ To assess the role of effective coordination to the success of an entity	▪ Definition of coordination ▪ Importance and need for coordination ▪ Approaches to achieving coordination ▪ Principles of effective coordination ▪ Reducing the level of coordination ▪ Problems associated with coordination	Practically describe the methods of achieving coordination	2 hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
NOTION OF CONTROL	▪ To understand the nature and process of control of an entity	▪ Definition of control ▪ Importance of control of an organization ▪ The control process ▪ Types of control	Practically describe the control process	4 hours
EFFECTIVE CONTROL	▪ To describe the process of implementing effective controls in an entity	▪ Principles of effective control, Management by Wondering Around ▪ Management by exception ▪ Management by objectives (MBO)	Compare the different approaches to decision making	
• Review of Course work • Work on Case study				8hours

Subject: BUSINESS MANAGEMENT	Minimum Hours per week: 3hrs Minimum Annual Hours: 66hrs
Class: UPPER SIXTH Specialties: All TST	Coefficient: 3

SUBJECT OBJECTIVES:

The learner should be able to:

- Apply their knowledge in current issues of management
- Demonstrate a critical understanding of current issues and problems in management functions and otherareas of business within the local and global contexts of business management.
- Apply knowledge in the analysis and interpretation of global and local problems in order to find viable solutionsto these problems.
- Acquire skills that can help them in effective and efficient management of business enterprises
- Acquire skills and strategies that can enable them set up their own businesses as entrepreneurs.

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
NOTION OF SMALL BUSINESS	▪ To outline the procedures of setting up small businesses in Cameroon	▪ Small businesses: meaning and categories ▪ Procedures in the formation of small business ▪ Importance of small businesses in the economy	Distinguish the different categories of small businesses	6 hours
MANAGING SMALL BUSINESSES	▪ To understand the challenges and government assistance to running small businesses in Cameroon	▪ Challenges of small businesses ▪ Role of government in promoting small businesses ▪ Ways of sustaining an established business	Detail analysis of the means of sustaining an established business and government role.	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
NOTION OF PRODUCTION	▪ To understand the concept of production in business management	▪ Definition of production and production management ▪ Functions of production management ▪ The production policy ▪ Types of production systems ▪ Forms of production	Graphically illustrate the production function of the organization Distinguish production systems	10 hours
PRODUCTION PLANNING AND CONTROL	▪ To evaluate the role production planning and control techniques in the success of different forms and sizes of entities	▪ Production planning ▪ Production control ▪ Quality control and inspection ▪ Production management techniques ▪ Recent developments in production (JIT, MRP, WCM)	the importance of production planning and control Modern techniques facilitate production efficiency and effectiveness	
DESIGN OF OPERATIONS AND COST ANALYSIS	▪ To assess the entities designs of operations in terms of its cost-benefit analysis using appropriate tools and techniques	▪ Meaning an importance of factory design ▪ Factor layout types ▪ Production cost ▪ Material handling ▪ Break even analysis	Calculate the B.E.P., graph the B.E.P. and analyzing results. Total cost, fixed cost, total revenue, contribution margin and contribution margin rate	
NOTION OF RISK MANAGEMENT	▪ To understand the concept of risk in the management of any business	▪ Meaning of risk and risk management ▪ Various types of business risks ▪ Risk management strategies	Exploit the various business risks	8 hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
INSURANCE AND RISK MANAGEMENT	▪ To explain the role of insurance in the effective management of entities	▪ Meaning and importance of insurance ▪ Principles of insurance ▪ Type of insurance and insurance policies	Elementary numerical problems in risk management	
NOTION OF PROCUREMENT	▪ To describe the role effective procurement policy has on the success of an entity	▪ Definition and role of Purchasing ▪ The purchasing function and objectives ▪ The purchasing department ▪ Purchasing procedures	Graphically illustrate the purchasing function of the organization	
STOCK VALUATION	▪ To assess the contributions of stock valuation in managing an entity	▪ Material management ▪ Stock control and objectives ▪ Stock costs ▪ Stock levels ▪ Economics order quantity	Elementary numerical problems on cost and stock levels EOQ	12 hours
INVENTORY MANAGEMENT	▪ To evaluate the different techniques of inventory management	▪ ABC, 20/80 analysis ▪ Stock valuation ▪ Methods of stock valuations ▪ Material handling management ▪ Equipment and tools used in handling materials	Elementary numerical problems on Stock valuations: FIFO and Weighted Average	
NOTION OF HUMAN RESOURCE MANAGEMENT	▪ To understand the concept of HRM	▪ Definition of Human Resource Management ▪ The growth in HRM ▪ The HR department and functions	Graphically illustrate the Human resource function of the organization	15 hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
STAFFING	▪ To explain the different phases involve in the staffing process	▪ Human resource planning ▪ Recruitment: definition, types, process and sources ▪ Selection; definition, process, techniques ▪ Training and management development	Clearly describe and distinguish the different selection techniques	
PERFORMANCE APPRAISAL AND LABOR TURNOVER	▪ To evaluate the different methods of appraising employees	▪ Job evaluation ▪ Performance appraisal ▪ Labor turnover	techniques of performance appraisal	
COMPENSATION, PARTICIPATION AND CONFLICT MANAGEMENT	▪ To explain the elements of employee remuneration and how they are determined	▪ Remuneration and reward management ▪ Participation and Joint Consultation ▪ Job restructuring ▪ Conflict management	Elementary numerical problems on wages	
THE NOTION FINANCIAL MANAGEMENT	▪ To describe the elements of financial management of an entity	▪ Definition of Financial Management ▪ The contribution of the financial function to management ▪ The role of management accounting ▪ Financial management defined ▪ The role of the financial manager ▪ Sources of finance ▪ Cash flow management	Graphically illustrate the Financial function of the organization Differentiate between short-term and long-term financing	14 hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
Financial analysis	▪ To analyse financial statements and budgets using simple quantitative methods	▪ Financial Statements and ratio analysis ▪ Budget ▪ Budgeting ▪ Budget variances ▪ Problems associated to budgeting	Prepare and analyse cash flow statements	
Investment Analysis	▪ To assess the worthiness of an investment using financial investment techniques	▪ Investment Appraisals (Capital Budgeting ▪ Reasons for capital budgeting ▪ Techniques of investment appraisal ▪ Break even analysis	Investment analysis: NPV, IRR, PBP, PI etc Elementary numerical problems on Break even and costing	
Notion of Global Business Management	▪ To understand the concept of global business management	▪ Definition of global business management ▪ Environment of global business management ▪ Regionalisation and globalisation ▪ Types of international businesses	Analyse the Global environment Exploit global facilities and opportunities	10 hours
Regional and global economic and financial institutions	▪ To describe the role of regional and global economic and financial institutions in management of an entity	▪ Meaning and importance of economic blocks ▪ International financial institutions (The World Bank, IMF, commercial banks, international money transfer etc).	Analyse the functioning of the World Bank, I.M.F	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
Global business strategy	• To discuss the considerations to adopt a global strategy in business	▪ Entering the global market (strategies) ▪ Cultural considerations in global business	Identify enterprises such as import/export, direct foreign investment, franchising, joint-ventures etc.	
•	• Review of Course Work • Work on Case Study			10hours

SUBJECT: **BUSINESSS MATHEMATICS**

CLASS (ES): **Lower Sixth and Upper Sixth TST**

SUBJECT: BUSINESS MATHEMATICS	MINIMUM WEEKLY HOURS: 3H
CLASS: LOWER SIXTH	MINIMUM YEARLY HOURS: 66H
SPECIALTIES: ALL TST	COEFFICIENT: 3

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		PART I : GENERAL MATHEMATICS		
EQUATIONS (8hrs)	Formulate and solve inequalities and in equation**.**	**INEQUALITIES AND INEQUATIONS** • State the basic Rules on solving Inequalities • Interpret interval notations in various forms: $a \leq x \leq b$, $[a, b]$ • Solutions of inequalities • Graph of inequalities	Formulate and solve properly inequalities and inequation	
	Formulate and solve quadratic equations**.**	**THEORY OF QUADRATIC FUNCTIONS** • State and identify the general form of Quadratic expressions and quadratic functions • Solve quadratic equations by factorization and by completing the squares and by formula methods • Sketch graphs of quadratic functions and their reciprocals • Deduce maximum/minimum points/values of the functions.	Formulate and solve appropriately quadratic equations**.**	
INDICES AND LOGARITHMS (8hrs)	Establish and solve equations with indices	**INDICES** • Establish and apply the laws of indices • Solve simple exponential equations in one or two unknowns • Rational and irrational numbers	Establish and solve rightly equations with indices	
	solve logs equations	**LOGARITHMS** • Relate the powers of 10 to common logarithm	Solve correctly logs equations	• Apply logarithmic laws to simplify logarithmic expressions and solve

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		• Derive logarithmic relations from index form and vice versa • State the laws of logarithm • solve logarithmic equations		logarithmic equations with one or two unknowns • Apply laws of logarithm for further computations
PROGRESSION OR SERIES (8hrs)	Formulate and determine the nth term or sum of a series in AP	**ARITHMETIC PROGRESSION** • Identify and differentiate between a sequence and a series • Identify and differentiate between an AP and a GP • Determine the n^{th} term, the common difference for AP • Determine the sun of terms of AP	Formulate and determine properly the nth term or sum of a series in AP	Apply these concepts in business problems
	Formulate and determine the nth term or sum of a series in a GP	**GEOMETRIC PROGRESSION** • Identify and differentiate between an AP and a GP • Determine the n^{th} term, the common difference for GP • Determine the sun of terms of GP	Formulate and determine correctly the nth term or sum of a series in a GP	Apply these concepts in business problems
		PART II : STATISTICS		
COLLECTION AND PRESENTATION OF DATA (8hrs)	State the different sampling methods	**SAMPLIYING** • Differentiate between population and sample • Explain the various sampling methods	State appropriately the different sampling methods	
	State the sources of data and their collect techniques	**COLLECTION OF DATA** • Differentiate between primary and secondary sources of data • Identify the various ways of collecting primary & secondary data • Describe the types of data	State correctly the sources of data and their collect techniques	Describe the types of data – qualitative, quantitative, discrete and continuous
	State the techniques of data presentation	**TECHNIQUES OF DATA ORGANISATION AND DATA PRESENTATION**	State rightly the techniques of data presentation	Summarize and present data using frequency tables and graphs such as,

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		• Differentiate between group and ungrouped data • Differentiate between class limits and class boundaries • Summarize and present data		pictograms, bar charts, pie charts, histograms
DATA ANALYSIS AND INTERPRETATION (16hrs)	Measure central tendency	**MEASURE OF CENTRAL TENDENCY** • Differentiate between the various averages (mean, mode and median) • Calculate, interpret and compare the different types of mean (i.e. arithmetic, geometric, harmonic and quadratic mean) • Calculate and interpret the node, means and median • Compare the relationship between mean, mode and median in relation to skewness	Measure properly central tendency	
	Measure dispersion.	**MEASURE OF DISPERSION** • Calculate and interpret the various measures of dispersion (range, mean deviation, variance, standard deviation, quartiles, deciles percentiles) • Calculate and interpret the Coefficient of variation • Calculate and interpret the Coefficient of skewness using Pearson coefficient of skewness • Demonstrate Skewness and Symmetry on the graph	Measure appropriately dispersion.	
INDEX NUMBERS (8hrs)	Explain and calculate prices	**SIMPLE INDEX NUMBERS** • Define an index number	Calculate and interpret correctly	(Simple relative, simple average and simple

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
	indices.	• Explain the uses of index numbers • Calculate and interpret the simple indices	simple and weighted prices indices.	aggregate indices. Calculations should be on both prices and quantities)
	Calculate and interpret weighted index numbers.	**WEIGHTED INDEX NUMBERS** • Calculate and interpret the weighted index numbers	Calculate and interpret rightly weighted prices indices.	(Laspeyres and Paasche indices)
STATISTICAL ADJUSTMENT (12hrs)	Adjust and forecast a statistical series using the Regression.	**REGRESSION** • Identify the dependent and independent variables of the line Y=ax+b • Establish and interpret a linear regression line of two variables using the Least Square Method and the Mayer's technique • Calculate and explain the coefficient of determination • Identify and explain the connection between product moment correlation and regression. • Make forecasts using regression lines	Adjust and forecast properly a statistical series using the Regression.	
	Adjust and forecast a statistical series using the Correlation	**CORRELATION** • Define and identify the nature of relationships between two variables • Draw a scatter diagram and a line of best fit • Calculate and interpret the product moment and the spearman's rank correlation coefficients	Adjust and forecast correctly a statistical series using the Correlation	
	Adjust and forecast a statistical series using the Times Series techniques	**TIME SERIES** • define, identify and graph a time series, • Identify and describe the	Adjust and forecast rightly a statistical series using Times Series techniques	

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		components of a time series (cyclical, seasonal, random, general trend). • Apply the additive and multiplicative models • Adjust a trend using techniques such as regression and moving averages • Calculate the seasonal coefficients using the models.		
PART III : FINANCIAL MATHEMATICS				
COMPOUND INTEREST (8hrs)	Define and calculate compound interest	**NOTION OF COMPOUND INTEREST** • Define compound interest and differentiate it from simple interest • Establish the compound interest formula • Calculate and interpret the future value • Determine the interest rate and duration of investment • Calculate the Proportional and equivalent interest rates • Compute and interpret present value	Define and calculate appropriately compound interest	
	Calculate discount of a capital at compound interest.	**DISCOUNTING AT COMPOUND INTEREST** • Calculate the discount of a capital at compound interest • Examine the equivalence of bills or payments at compound interest. • Replace a capital with another one • Determine the common and average due date of a series of capital	Calculate correctly discount of a capital at compound interest.	

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
DEPRECIATION (6hrs)	Calculate yearly depreciation	**DEPRECIATION METHODS** • Define depreciation • State the importance of depreciation • Calculate depreciation using different methods • Calculate the duration and depreciation rates	Calculate correctly yearly depreciation	Only Straight line and Reducing balance methods
LINEAR PROGRAMMING (6hrs)	Formulate and graph linear inequalities	**GRAPHICAL METHOD** • Define linear programming • Identify the objective function and the constraints • Formulate the linear programming problem • Solve linear programming make appropriate and correct interpretations	Formulate and graph correctly the linear inequalities	Application exercises should handle profit maximization or cost minimisation

SUBJECT: BUSINESS MATHEMATICS	MINIMUM WEEKLY HOURS: 3H
CLASS: UPPER SIXTH	MINIMUM YEARLY HOURS: 66H
SPECIALTIES: ALL TST	COEFFICIENT: 3

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		PART I : STATISTICS AND PROBABILITY		
PROBABILITY (14 hrs)	**Calculate the probability of an event to occur**	**PURE PROBABILITY** • Define probability and state its importance • Define basic terms in probability • Apply the laws of probability in calculating basic probabilities • Draw a probability tree and use to calculate basic probabilities • Understand conditional probability.	Calculate correctly the probability of an event to occur.	• basic terms in probability like sample space, experiment, an outcome, an event, a trial, etc • laws of probability multiplicative and additive
	Calculate the probability of an event to occur.	**PERMUTATION AND COMBINATION** • Differentiate between permutation and combination • Define and demonstrate the factorial notation • Calculate probability	Calculate correctly the probability of an event to occur.	Identify and differentiate business problems in relation to permutation and combination
	Calculate the expected value	**PROBABILITY DISTRIBUTION** • Present a probability distribution table • Establish a probability density function • Calculate expected value and variance	Calculate properly the expected value.	
BINOMIAL AND POISSON DISTRIBUTION	**Use the Binomial distribution to**	**BINOMIAL DISTRIBUTION** • Define the context of binomial	Use rightly the Binomial	

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
(8 hrs)	**calculate probability of an event.**	distribution • Identify and calculate basic probabilities using binomial probability distributions • Calculate E(x) and Var (x)	distribution to calculate probability of an event.	
	Use the Poisson distribution to calculate probability of an event.	**POISSON DISTRIBUTION** • Define the context of poison distribution • Identify and calculate basic probabilities using poison probability distributions • Calculate E(x) and Var (x) • Apply poison distribution as an approximation to Binomial distribution.	Use properly the Poisson distribution to calculate probability of an event.	
NORMAL DISTRIBUTION (6hrs)	**Compute probabilities with the normal distribution table**	**NORMAL DISTRIBUTION** • Identify a normal distribution curve, the Z-score, the normal distribution table • Compute probabilities using combination of two linear independent normal distributions. • Compute probabilities using Poisson and binomial approximations • Estimate the sampling distribution of the mean and variance	Compute appropriately probabilities with the normal distribution table	
ESTIMATION (4 hrs)	**Construct the confidence interval and read the t-distribution table.**	**Point and interval estimators** • Identify the various types of estimators: points and confidence intervals • Know basic properties of a	Construct rightly the confidence interval and read the t-distribution table.	

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
		good estimator • Construct confidence interval for population mean ONLY • Read the t-distribution table		
INFERENTIAL STATISTICS (6 hrs)	**State the types of Hypotheses**	**HYPOTHESIS TEST** • Define concepts related to Hypothesis, • Explain the two types of hypotheses - the null hypothesis and the alternative. • Differentiate between Type I and type II errors. • Identify and differentiate between a one tailed and two tailed tests • Perform hypothesis test for a single population mean and two population means	State correctly the types of Hypotheses	
	Perform test using the Chi square.	**CHI SQUARE TEST** • perform the calculation of degree of freedom, • Calculate and interpret Chi squares and perform the test of independence using a 2X2 contingency table	Perform correctly test using the Chi square.	
		PART II : FINANCIAL MATHEMATICS		
ANNUITIES (16 hrs)	**Calculate begin period constant annuities**	**BEGINNING OF PERIOD ANNUITIES** • Calculate the constant annuity • calculate the future value of annuity • Compute present value (The principal) annuity	Calculate rightly the begin period constant annuities	Use knowledge of annuity to solve application problems in hire purchase, life assurance
	Calculate the end	**END OF PERIOD ANNUITIES**	Calculate correctly	Use knowledge of

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
	of period constant annuities	• Calculate the constant annuity. • calculate the future value of annuity • Compute present value annuity • Calculate average due date	the end of period constant annuities	annuity to solve application problems in hire purchase, life assurance
	Calculate constant and variable annuities.	**OTHER TYPES OF ANNUITIES** • Outline and calculate other types of annuities like anticipated, immediate and deferred annuities; annuities in arithmetic and geometric progression • Calculate the future and present values of annuities in arithmetic and geometric progression	Calculate properly constant and variable annuities.	Apply these annuities in business and life issues
INVESTMENT APPRAISAL (10 hrs)	**Make a choice to invest or not in a project**	**METHODS OF BUSINESS APPRAISAL** • Appreciate an investment project using the various techniques • Identify the advantages and disadvantages of each technique • Use interpolation and graphical for the calculation of IRR	Choose correctly a profitable project	
	Make a choice using expected	**DECISION MAKING** • Calculate the expected	Calculate rightly the expected	

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
	monetary value under condition of certainty and uncertainty	monetary value of a project • Make decisions using expected monetary value under conditions of certainty and uncertainty.	monetary value.	
CONTRACTING AND REIMBURSEMENT OF LOANS (16 hrs)	**Present the amortisation table of an ordinary loan**	**ORDINARY LOANS** • Define and establish the relationship between other elements of an ordinary loan • Calculate the rate, the duration, the annuity • Calculate the outstanding loan. • Prepare Amortization Schedules • Calculate sinking fund	Present correctly the amortisation table of an ordinary loan	Prepare Amortization Schedules using constant annuity, constant amortisation, prepaid interests, single payment , constant rate, variable rates,
	Present the amortisation table of a Debenture or Bonds loan	**DEBENTURES AND BONDS** • Define and establish the relationship between other elements of a debentures loan • Prepare amortization schedules with Nominal Value (NV) = Reimbursement Value (RV) and RV>NV • Calculate the number of debentures, the annuities, the rate • Calculate the outstanding loan balance. • Calculate both variable annuities	Present appropriately the amortisation table of a Debenture or Bonds loan	
CAPITAL STRUCTURE OF A COMPANY (4hrs)	**Calculate the commission on the buying or selling of**	**SHARES AND BONDS** • Differentiate between shares and bonds	Calculate properly the commission on the buying or	Handle simple cases of buying and selling of stocks and shares; the

THEME	COMPETENCES	CONTENT	CRITERIA OF PERFORMANCE	RECOMMANDATIONS
	shares	• Differentiate between ordinary shares, preference shares and debentures • Profit sharing for joint stock company	selling of shares	treatment of commissions
NETWORK ANALYSIS (4 hrs)	**Construct a PERT and critical path for the project**	**PERT** • present the PERT graph, activity, • calculate the earliest and latest event time, • determine the critical part	Construct correctly a PERT and critical path for a project	

SUBJECT:	PROFESSIONAL COMMUNICATION TECHNIQUES	MINIMUM WEEKLY HOURS:	3H
CLASS:	LOWER SIXTH	MINIMUM YEARLY HOURS:	66H
SPECIALTY :	ANY TST	COEFFICIENT:	3

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RCOMMENDATIONS
COMMUNICATION IN THE ENTERPRISE 1	Communicate using different tools and devices in the enterprise	**Concepts of communication** • Definition, nature, scope and Importance • Evolution and Characteristics • Qualities and elements of effective communication • Forms, network and communication flows • Guidelines of effective communication	Proper acquisition of basic concepts in communication	Visits to enterprises
		Internal Communication • Definition internal communication • Importance and methods of workplace communication • Internal communication mistakes • Definition and importance of internal mail • Tools used for internal communication • Definition, description, advantages and disadvantages of each tool • Choosing an appropriate tool for internal communication • Rules (tips) for effective communication at workplace	Effective workplace communication Effective internal communication	Practical exercises • Practical exercies • Use and manipulate the available tools correctly • Carryout visits to enterprises for more practical manipulation of the tools
		Verbal Communication (Oral) • Definition and importance of oral communication • Elements of Oral Communication(speaking, listneing) • Advantages and disadvantges of Oral Communication • Types of oral communication tools (face-to-face communication, Speeches, Theatres, presentations, CDs, memory	Carryout effective oral communication	• Real life situation is higly recommended

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RCOMMENDATIONS
		cards, tape recorder) etc.		
		Oral communication devices • Oral communication devices • Definition, description and characteristics of each type of oral communication device • Types of oral cmmunication devices • Types of installation of the interphone and the radio staff location (walkie talkie) • Advantages, disadvantages and uses of each type of oral communication device	Use proper communication devices to send and recive information	• Use of equipment • Prepare to make and receive calls, prepare the environment
		Electronic Communication • Definition of electronic correspondence • Role of electronic correspondences • Types of electronic correspondences **Audio-conference** • Definition of teleconferencing • Types of audio-conferencing tools and devices (most recent) • Functional principle of each type • Advantages, disadvantages and uses of each type	Communicate using availabe audioconferencing devices (smart phones)	use availabe equipment
		Videoconference • Definition and importance of videoconferencing • Description of the components of video conferencing • Types of video conferencing tools and devices (most recent) • Advantges and disadvantages of each type of video conferencing tool • Videoconferencing etiquette	Effective audio-videoconferencing with the available devices(smart phones)	• Communicate using the available video calling (conferencing) tool • Practical exercises (smart phones) • Visit enterprises

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RCOMMENDATIONS
		E-mail services • Definition of e-mail • Creation of e-mail accounts using any e-mail provider (gmail, outlook, icloud mail • Types e-mail services • Posting information and follow-up e-mail • Management of rude e-mails	proper posting of information and follow-up e-mail	
		Video calls • Definition of video call • Types of video calls applications • Procedures for making video calls	Carryout video chats, live video call and live chat effectively	
		Web conferencing • Definition and importance of web conferencing • Types of web conferencing (webcast, webinar, web meeting) • Create and use websites	Effective web-conferencing and creation and usage of websites	

		Communication using Mass Media
		• Definition and importance of mass communication
		• Nature and scope of mass communication
		• Types of mass communication:
		  o Newsprint (newspapers, magazines, directories, books/publications etc.)
		  o Outdoor and transit media (billboards, signboards, flyers, posters, banners, e
		  o Electronic/Broadcast (media radio, television, audio conferencing, video conferencing like zoom, web-based conferencing)
		• Advantages, disadvantages and uses of each type of media communication
			Proper communication using mass media of all types	

		Written communication	Writing letters of all	Practical Exercises

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RCOMMENDATIONS
		• Definition, importance and scope of written communication • Qualities of good written communication • Categories of letters (administrative, business letters, circular letters etc.) • Forms of letters (printed, electronic, formal, informal) • Advantages and disadvantages of written communication • Tools of written communication media (letters, telephone (sms, social media), e-mail) • Reasons for writing business letters • Stages of writing business letters • Rules for better letter writing • Types, advantages and uses of each type written communication media	categories accurately	
		Written communication devices • Description of the types of written communication devices (mobile phones, ipads, computer (e-mail, WhatsApp) • Definition of each tool • Procedures for sending and receiving messages using each of the tools • Types of mobile phones • Characteristics of each type of mobile phones • Advantages, disadvantages and uses of each type of written communication device	Proper use of available written communicatin devices	
		Audio communication • Definition and importance of audio communication • Types of audio communication (whistle,	Carryout audio communication correctly	Practical exercises

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RCOMMENDATIONS
		horn etc.) • Advantages and disadvantages of audio communication		
CORRESPONDENCES PRECEDING THE PLACEMENT OF AN ORDER/ENVELOPE DISPLAY	Write correspondences preceding the placement of goods and address an envelope	**Request for information and reply (quotation)** • Definition of an enquiry (Request for information) • Types of information requested (price, specimen, terms /conditions of sales,...) • Types of enquiries (general, specific) • Reply to an enquiry • Plan of the letter	Effective Writing of correspondences preceding the placement of goods	• Do not write letters for students • Practical exercises • Draw the diagram of the commercial situation • Write the corresponding letter and reply and address envelopes
		Addressing envelopes • Definition of an envelope • Types and sizes of envelopes • Ways of folding Envelopes • Content of an address • Display of envelopes using different styles	• Proper writing a call for tender and reply • Drafting of contracts and designing offer	
ORDERS AND THEIR ACKNOWLEDGEMENTS	**Write orders and acknowledgements**	**Purchase Order** • Definition of a purchase order • Types of purchase orders (manual and electronic (direct and indirect)) • Ways of placing a purchase order (Order Form, Order letter, Order by telephone, Order by interne (direct and indirect) ….) • Plan of the letter • Fill a purchase order form • Practical exercises	Place orders using the different ways	• Draw the diagram of the commercial situation • Do not write letters for students • Write an Acknowledgement of Delivery from a commercial situation and from a given plan • Practical execises
		Acknowledgement of an order • Definition of acknowledgement of a purchase order • Ways of acknowledging an order ○ Acceptance of order	Write different acknowledgements of an order	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RCOMMENDATIONS
		○ Modification of an order ○ Declining an order ○ Electronic acknowledgement • The commercial situation of each letter • Plan of the letter • Practical exercises		
		Order on Condition (Supplier's order) • Define order on condition • Give the Rules of presentation of the content and structure of an order letter on condition • Draw the diagram of the commercial situation • Elaborate the plan of the letter • Write a reply to an order on condition	Effective writing of orders on condition	
DELIVERY OF GOODS	Fill documents and writing correspondences relating to delivery of goods	**Documents and correspondences relating to delivery of goods** • Definition the different documents relating to delivery of goods (Delivery Note, goods received note, Consignment note, Dispatch Note) • Content of each of the documents • Filling each of the documents from a given case or situation • Write cover notes	Proper filling of documents and writing correspondences relating to delivery of goods	
		Invoicing • Definition of an invoice • Types of invoices (Pro forma invoice and Sales invoice) • Content of an invoice • Calculation on an invoice • Write a Cover note or letter	Proper calculation of an invoice	
COMPLAINTS AND CLAIMS	Write different types of	• Definition and types of complaints (late /wrong delivery etc)	Proper Writing of Complaints relating to	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RCOMMENDATIONS
	complaints and claims	• The diagram of each commercial situation • Elaborate the plan of each of the letters • Write each complaint • Write a letter acknowledging the complaint	delivery of goods	
CORRESPONDENCES RELATING TO SETTLEMENTS	**Write correspondences relating to settlement of goods**	• Definition of settlement • Methods of settlement: ○ Manual payment methods (Cash settlement, Cheque, Bill of Exchange, Promissory Note, Standing order, credit limit.) ○ Fill the different documents correctly ○ Write a cover note or letter ○ Electronic payment systems: (Credit cards, Smart cards, bank transfer Digital cash, Debit cards, E-Wallet (Mobile money, orange money) international money transfer (Ria, western union, wafa cash etc).	Carryout manual and electronic payments using available documents	
		Complaints on settlements **Adjustments** • Definition of overdue or unpaid account • The commercial situation • Plan of the letter • Give the reasons for granting credit and debit notes • Filling credit and debit notes	Usage of the different documents to adjust complaints	Practical exercises
MEETINGS	**Organise and run Meetings**	• Definition, purpose and importance of a meeting • Types meetings • Forms of meetings (formal, informal) • Planning, preparation and arrangement of meetings • Activities before, during and after a	• Proper organisation and running of meeting • Draft and writing meeting documents • Effective writing of	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RCOMMENDATIONS
		meeting • Responsibilities of participants (members) • Types of meeting documents • Arrangement of meeting halls in a given situation • Challenges in the conduct of meetings • Rules for effective meeting management • Running an Effective Meeting (planning) **Writing minutes of a meeting** Definition and functions of minutes • Stages of minutes taking • List the elements of minutes • Write minutes of meetings	minutes of meetings	
COMMUNICATION WITH SERVICE PROVIDERS 1	Communicate with service providers	**Mobile Network Companies** • Services of the different types of network companies (CAMTEL, MTN, NEXTELLE, ORANGE, media houses, satellite stations and internet	Proper Communication with mobile network companies	Practical exercises
		Media Houses • Services of media houses (radio, television, newsprint, satellite stations and the internet)	Communicate with media houses and other service providers	
BARRIERS TO COMMUNICATION	Identify and eliminate communication barriers	**Nature of Barriers** • Definition communication barriers • Description and nature of communication barriers (verbal, non-verbal barriers para verbal barriers inconsistency barriers, transmitting, decoding, general barriers, semantic barriers, linguistic barriers, psychological barriers, interpersonal barriers, space/time/distant and gender barriers)	Proper identification of communication barriers	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RCOMMENDATIONS
		Overcoming communication barriers Ways of overcoming communication barriers	Overcome the different communication barriers	
BUSINESS ETIQUETTE	• **Exhibit good Business Etiquette (**Standard of business etiquette)	**Business Etiquette** • Definition and importance of business etiquette • Identification of non-business etiquette and habits • Rules of good business etiquette • Aspects of business etiquette (Dressing code, exchanging business cards, Shaking hands, Dinning etiquette) • Rules relating to business etiquette	Proper exhibition of Business Etiquette	
		Communication Etiquette • Definition of communication etiquette • Types of communication etiquette (greeting etiquette, telephone etiquette, e-mail etiquette, meeting etiquette. Netiquette, personal etiquette) • Rules related to the different types of communication etiquette	• Proper exhibition of communication Etiquette • Exercise politeness and good manners in a communication process	

SUBJECT: PROFESSIONAL COMMUNICATION TECHNIQUES	MINIMUM WEEKLY HOURS: 3H
CLASS: UPPER SIXTH	MINIMUM YEARLY HOURS: 66H
SPECIALTY : ANY TST	COEFFICIENT: 3

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
DYNAMICS OF PROFESSIONAL SPEAKING	Carryout professional public speaking	**Effective Speaking** • Definition of professional speaking • Types of professional speaking • Qualities of a good speaker • Elements to become an effective speaker • Principles of effective speaking (Principle of completeness, Principle of clarity, Principle of conciseness, Principle of adaptation)	Identify the principles of effective speaking	
		Public Speaking • Definition of public speaking • Skills and qualities of a good public speaker • Principles of public speaking • Importance of public speaking • Components of an effective public speaking • Types of public speaking (informative, persuasive and entertaining) • Advantages of public speaking	Practice effective speaking (real life situation)	Real life situation
		Presentations • Definition objectives of a presentation • Qualities and skills of good presenter • Differentiate between formal and	Carryout proper Powerpoint presentation using different tools and stages	Real life situation

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		informal presentation • Types of presentations (meetings, seminars, conferences) • Definition PowerPoint presentation • Objectives of a PowerPoint presentation • Tools needed for a PowerPoint presentation • Guidelines for an effective presentation • Steps in preparing a presentation: ○ Points to be considered when choosing visual aids (size of audience, location and logistics, subject matter, resources, ambiance, multimedia, additional media etc) ○ Steps to become an effective presenter ○ Types of delivery method (speaking from memory, speaking from notes, speaking from text) ○ Use of audio and video aids in presentation • Advantages and disadvantages of the different delivery methods		
		Dynamics of a Group Discussion • Definition, purpose and uses of a group discussion • Functions of a group • Techniques and guidelines of leading a group discussion	Manage a group discussion correctly	(real life situation)

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		• The DO's and DON'T'S of a group discussion leader • Maintaining an effective group discussion (list the elements) • Leadership styles of a group discussion leader • Good Mannerism in a group discussion		

COMMUNICATION AS A SKILL TO CAREER in different fields	Use communication to build up a career	**Preparing for a career**
		• Elements in preparing for a career
		  ○ Identify job openings
		  ○ Apply for a job
		  ○ Prepare cover letters
		  ○ Prepare CV and effective profiling
			Proper identification of career building elements	Real life situation

		Presentation skills • Prepare PowerPoint presentations • Greet and introduce self • Present a paper • Carryout group discussion • Prepare to face an interview	Exhibit appropriate presentation skills in different instances	

		Telephone skills
		• Basics of telephone communication
		  ○ Handling of telephone calls
		  ○ Recording of telephone messages
		  ○ Respecting telephone etiquette
			Handle telephone communication correctly	

		Time and stress management skills
		• Time and stress management skills
		  ○ Identify time wasters
		  ○ Determine time management tips
		  ○ Identify factors responsible for
			Effective management of stress	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		streets ○ Determine stress management tips		
		Leadership and team management skills • Definition of a leader • Qualities of a good leader • Leadership styles • Skills of a leader (intrapersonal skills, interpersonal skills, negotiation skills, problem solving skills, critical thinking skills)	Proper identification of leadership skills	
COMMUNICATION IN THE ENTERPRISE 2	Carryout nonverbal communication	**Nonverbal Communication** **Visual communication** • Definition and importance of visual communication • Advantages of visual communication • Definition and description of each type of visual communication (charts, graphs, logos, diagrams, sketches, pictures, maps, sign posts, billboards, banners etc.) • Advantages, disadvantages and uses of each type of visual communication	Effective visual communication	Practical exercises
		Audio Visual Communication • Definition of audio-visual communication • Advantages and disadvantages of audio-visual communication • Social media communication	Effective Communication using audio visual communication tools	Practical exercises

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		• Audio visual communication tools (skype call (web camera), video call, slide show projections, video projector, telegram, telegram, zoom call,telegram etc.) • Definition, characteristics, advantages, disadvantages of each tool • Practicla exercises		
		Audio-Visual Communication Devices • Definition of audio visual communication • Importance of audio-visual communication • Definition, description, functional principle, advantages, disadvantages and uses of each type of audio visual communication devices • Characteristics of each type of audio visual; communication devices • Communicate using audio-visual communication devices (Television, web camera, computer, smartphones, videophones)	Use audio visual devices effectively	Use of available equipment
		Forms of Nonverbal Communication • Definition , nature and scope of non-verbal communication • Principles of verbal communication • Types of non-verbal – KINESICS (gestures, sign language, vocal tone, facial expression, eye contact,	Communicate using the different forms of non-verbal communication accurately	Real life situation

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		fidgeting, body posture head movement communication) , • Forms of non-verbal communication – PROXEMICS/PHYSICAL DISTANCE (Intimate distance Personal distance, social distance) and touch, time, paralanguage, appearance, artifacts and environment. • Advantages, disadvantages and uses of nonverbal communication		
PROOF READING	Minimise writing errors as much as possible	• Definition and purpose of proofreading • Pre-writing Planning • Draft and revise as you go • Proof-reading a given task • Capitalisation and punctuation, spelling, grammar using the spell check program (editing) of a given task • Revise tone, slang, voice and style of a given task • Proof-reading methods (note taking, highlighting words, using signs and symbols to draw attention)	Proper Minimisation of writing errors as much as possible	Practical exercises
COMMERCIAL INQUIRIES/ CORRESPONDENCES RELATING TO SETTLEMENT	Write status inquiries and letters of reminders for settlement	• Definition of status inquiry • Rules of presentation • Draft and write a letter of request for enquiries on physical and moral persons + related replies	Effective writing a Status Inquiries	Practical exercises with the help of a commercial situation
		• Definition of letters reminding settlement	Proper writing of	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS

		• Types of reminders
		• The commercial situation of each letter
		• Plan, Draft and write
		  ○ Letters of prolonged payment (request + replies)
		  ○ Reminders for settlement (1st reminder letter, 2nd reminder letter, 3rd reminder letter and legal action.
		• Definition legal action
		• Reasons for legal action
		• Content and format rules for legal action
			letter of reminders for settlement and legal action	

AFTER SALES SERVICE LETTERS/ CORRESPONDENCES RELATING TO THIRD PARTIES	Write after sales service letters and correspondences relating to third parties	• Definition of after sales service letters • Role of after sales service letters • Types of after sales service letters • Drafting a letter to an after sales service (maintenance, breakdown, defect in manufacture etc.) • Reply to the letters	Effective writing After Sales Service Letters	Practical Exercise with the help of a commercial situation

		Letters Relating to Banking Operations and Replies
		• Definition of banking terms
		• Letters relating to banking operations
		  ○ Request to open an account
		  ○ Request for a bank statement
		  ○ Overdraft and loan applications
		  ○ Application for a cheque booklet
		  ○ Application for bank withdrawal cards
		  ○ Application for an Automatic
			Effective writing of letters relating to banking operations	Practical Exercise with the help of a commercial situation

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		Teller Machine (ATM)card ○ Standing order ○ Complaints on high bank charges etc. • The commercial situation of each type of letter • Plan of each letter • Write each letter		
		Correspondences relating to Insurance and Replies • Define different Various insurance terms and enquiries (Insurer, insured, premium, risk etc.) • Identify different letters relating to insurance ○ Application for insurance cover (declaration of incident) ○ Modification of an insurance policy ○ Insurance claims ○ Termination of insurance contract • Elaborate the plan of each letter • Write each letter + replies	Effective writing of correspondences relating to Insurance and Replies	
		Correspondences relating to Transporters and Replies • Define transport terms • Identify the Correspondences and documents relating to transportation of goods ○ Consignment letter ○ Consignment note etc	Write Correspondences relating to Transporters and Replies correctly	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		• State the documents relating to Transporter and replies • Elaborate the plan of each letter • Write each letter + replies		
		Correspondences with Service Providers • Identify letter relating to service providers: ○ Application for subscription and termination of contracts ○ Application for extension of contracts ○ Complaints relating to over charged bills, disconnection, piracy, faults. Etc ○ Application for faults verification on meters, lines, etc. • Plan, draft and write letters to service providers like ENEO, CAM WATER, MTN, ORANGE, NEXTEL, Cable network etc.	Write Correspondences with Service Providers correctly	
EMPLOYMENT/ LEGAL CORRESPONDENCES	Write employment and legal Correspondences and fill related documents	• Definition employment correspondence • Correspondence relating to employment: ○ Job advertisement ○ Application package (forms) ○ Application for employment or to sit for competitive examinations ○ Curriculum vitae and statutory documents ○ Résumés ○ Request for internship ○ References and testimonials	Write employment Correspondences and fill related documents appropriately	Practical Exercise with the help of a commercial situation

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		○ Interviews and engagement letters ○ Assumption and resumption of duty certificate(form) ○ Effective service(form) ○ Letter of observation ○ Warning (define and give the reasons for writing warning letters) ○ Query and termination letters ○ Resignation letters ○ Notification of absence by worker ○ Application for leave of absence (annual, study, sick, maternity, paternity, etc.) ○ Others • Elaborate the plans of the letter • Write each letter+ Reply		
		Legal Correspondences • Definition of legal correspondence • Identify the different types of correspondences: ○ Application of withdrawal of case file ○ Legal complaints (land dispute, tenancy related problems, arrest warrants etc.) ○ Quit notices • Elaborate the plan of each letter • Write each letter	Effective writing of Legal Correspondences	
		Legal Documents • Types of legal documents: ○ Age declaration ○ Attestation of names	Proper filling of related documents	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		○ Attestation of lost etc. • Fill related documents		
GOODWILL LETTERS/INTERNAL MAIL	Write goodwill letters	• Definition goodwill letters • Types of goodwill letters: ○ Expressing appreciation ○ Extending seasonal greetings ○ Expressing condolence ○ Concession letters ○ congratulations, etc. • Planning and Writing of the corresponding letters	Effective writing of goodwill letters	
	Write Internal Mail	• Definition and importance of internal mail • Types of internal mail: ○ Memorandum (Definition and description of the types of memos (informative, directive, response, report/problem solving memo, persuasive memo) ○ Orders, instructions, information note, meetings-minutes, official reports, notices, service note • Define, structure and drafting of types of mission and official reports • Plan of each internal mail • Writing of each internal mail • Fill related documents	• Effective internal mailing • Filling of related Documents	Practical Exercises

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
ADMINISTRATIVE/ MISSCELLANEOUS CORRESPONDENCES	Write Administrative and miscellaneous Correspondences	**Administrative Correspondences** • Definition of each type of administrative correspondence • Types of administrative correspondences • Plan of each letter: ○ Administration (DO, SDO, Governor's office etc.) ○ Taxation, Customs, Treasury etc. • Write each letter	Write letters to administrative authorities correctly	
		• Definition of each type of miscellaneous correspondence • Types of miscellaneous correspondences ○ Invitations/complementary cards ○ Transmittals or cover letters ○ Itinerary and related letters ○ Drafting announcements ○ others • Plan of each letter • Write the corresponding letters	Effective writing of miscellaneous Correspondences	
REPORT WRITING	Write reports of various types (long and short reports)	• Definition of a report • Reasons for writing reports • Qualities of a good report • Points to be considered when writing a report • Stages of report writing • Methods of writing reports (inductive method and deductive method) • Types of reports • Structure (parts) of a short report • Structure of a long • Styles of writing reports	Effective writing of long and short reports	Practical Exercises

Subject: COMMERCE AND FINANCE	Minimum Hours per week: 3hrs Minimum Annual Hours: 66hrs
Class: LOWER SIXTH SPECIALTIES : ALL TST	Coefficient: 3

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
NOTION OF COMMERCE **1 HOUR**	To understand the commercial environment in Cameroon	▪ Definition and meaning of commerce. ▪ Scope of commerce. ▪ Wants and Needs of mankind ▪ Specialization and growth. ▪ Division of commerce. ▪ Functions of commerce. ▪ Trade and its components ▪ Factors affecting the growth of commerce in Cameroon	Illustrate the branches of Commerce Highlight major factors affecting commerce in Cameroon Identify and explain the functions of commerce	
PRODUCTION **1 HOUR**	To describe the process of production	▪ Definition of production ▪ Factors of production. ▪ Factors that determine production ▪ Importance of production ▪ The Classification of production	Analyze the factors of production The role of production in commerce	
ECONOMIC SYSTEMS **(1 HOUR)**	To classify the different economic systems	▪ Definition and characteristics of economic system ▪ Types of economic systems ▪ Distinguish the economic systems ▪ Merits and demerits of each economic system	Compare and contrast the different economic systems	

THE NOTION OF A TRADER (1 HOUR)	To understand the rights and obligations of traders	▪ Definition and characteristics of a trader ▪ Capacity to trade ▪ Rights and obligations of a trader ▪ Limitation of the rights of a trader	Demonstrate with local examples who a trader is and characteristics and required capacity that permit trading	
COMMERCIAL TRANSACTIONS (1 HOUR)	To Identify the different categories of commercial activities	▪ Definition of commercial acts ▪ Characteristics of commercial acts ▪ Categories of commercial acts ▪ Incompatibility of commercial acts	Compare and contrast commercial and civil activities with suitable examples	
THE NOTION OF BUSINESS UNITS	▪ To understand the formation of businesses in Cameroon	▪ Definition and meaning of business units ▪ Corporate and non-corporate businesses ▪ Formation of businesses in Cameroon ▪ Capital requirements of a business ▪ Sources of capital for a business	Graphically illustrate the classification of business units. Documents and the process of creating businesses in Cameroon. Sources of capital available in the Cameroon economy.	5 Hours
SOLE PROPRIETORSHIP	To understand the functioning of Sole Proprietorship businesses in Cameroon	▪ Definition and features ▪ Advantages and disadvantages ▪ Sources of capital ▪ Suitability of sole proprietorship	Examine the economic contributions of the sole trader citing existing examples in Cameroon and in your community in particular.	

PARTNERSHIP BUSINESS	To understand the nature and functioning of Partnership businesses in Cameroon	▪ Definition and features ▪ Types of partnership ▪ Kinds of partners in the business ▪ Legal aspects of partnership ▪ Sources of Capital ▪ Advantages & Disadvantages ▪ Profit sharing ▪ Reasons for Dissolution	Preparation of the partnership deed Calculation and sharing of profit to partners.	10 Hours
JOINT STOCK COMPANIES	▪ To describe the architecture of limited liability companies in Cameroon	▪ Definition, features and Types ▪ Advantages and disadvantages of companies ▪ Legal aspects. ▪ Sources of Finance ▪ Creation of companies in Cameroon ▪ Functioning and termination of a company ▪ Rights and obligations of shareholders ▪ Liquidation and dissolution	Compare and contrast the different types of companies Explain the process of incorporating the different types of business units in Cameroon	
PUBLIC ENTERPRISES	▪ To discuss the aspects of different public enterprises operating in Cameroon	▪ Definition and features ▪ Reasons for public enterprise ▪ Types of public enterprises ▪ Sources of finance to public enterprises. ▪ Organisation of Public corporations ▪ Organisation of Municipal enterprises. ▪ Problems faced by public enterprises in Cameroon ▪ Termination of a public enterprise	Compare and contrast public corporation and joint stock companies Differences between public corporations and municipal enterprises	

PRIVATISATION / NATIONALISATION/ INDIGINISATION	▪ To identify and explain the reasons for privatisation and nationalisation/indiginisation of enterprises.	▪ Definition of privatisation and nationalisation. ▪ Types of privatisation. ▪ Reasons for and against privatisation and nationalisation. ▪ Indigenisation in Cameroon.	▪ Compare and contrast the concepts of privatisation and nationalisation. ▪ Justify the government policies in relation to Nationalisation, Privatisation	
CO-OPERATIVE SOCIETIES	▪ To demonstrate and recognize the role of co-operative societies in the economy of Cameroon	▪ Definition and features ▪ Brief history of Cooperatives ▪ Types of cooperatives ▪ Sources of capital ▪ Management and organization of co-operatives ▪ Functions of Cooperatives. ▪ Advantages and disadvantages of cooperative societies	Compare and contrast the categories of cooperatives Identify cooperatives in Cameroon and classify them in their various categories	5 Hours
INDUSTRIALISATION AND GROWTH OF FIRMS	▪ To demonstrate an understanding of the concepts of industrialisation and growth of firms	▪ Meaning of industrialisation, its advantages, disadvantages and role it plays in an economy ▪ Define and advance the benefits of growth ▪ Examine the importance of business growth ▪ Examine the types of business combinations	Examine the types of industrial combinations (mergers,takeover bids ,cartels, holding companies , pyramiding, syndicates, integration and reconstruction	
NOTION OF INTERNAL TRADE	▪ To describe the various forms of internal trade and the role played in the production process	▪ Definition of Home trade and its relevance. ▪ Trade intermediaries ▪ Problems of distributive trade in Cameroon ▪ The division of internal trade ▪ Improving distributive trade in Cameroon	Represent the division of internal trade	6 Hours

CHANNEL OF DISTRIBUTION	To classify the various channels of distribution	▪ Meaning of Distribution. ▪ Definition of distribution channel ▪ Stages in the channel of distribution ▪ Factors which determine the choice of channels of distribution. ▪ Reasons for direct dealing	Design and graphically illustrate with explanations distribution channels Examine channels that are common in Cameroon and your community	
NOTION OF TRADE INTERMEDIARIES	To distinguish the different trade intermediaries	▪ Definition of intermediaries and state the importance of middlemen in commerce ▪ Functions/activities of intermediaries ▪ Distributors as intermediaries ▪ Types of intermediaries	Give examples of intermediaries in your local area	
WHOLESALE TRADE	To explain the role of wholesale trade in the production process	▪ Definition of wholesale trade and the wholesaler ▪ Examine the features of whole sale trade ▪ Functions of the wholesaler to the manufacture, the retailer and the consumer ▪ Types of wholesalers	Separate the Contributions	
RETAIL TRADE	To explain the role of retail trade in the production process	▪ Meaning of retail trade and retailers. ▪ Functions and operations of retailers; to wholesalers, and consumers. ▪ Small- and large-scale retailers ▪ Forms of retails organization ▪ Advantages and disadvantages of Retail trade. ▪ Advantages and disadvantages of self service ▪ Factors that affect the growth of retail trade	Compare and contrast Retail organizations eg Chain stores, Department stores, supermarkets, hypermarkets, Mail Order Business, etc. Compare and contrast Analyze Small- and large-scale retailers	

WAREHOUSING	To understand the role of warehousing in the production process	▪ Definition of warehousing and warehouse ▪ The importance of warehousing. ▪ Determine the factors necessary before setting a warehouse. ▪ Explain the Types of warehouses. ▪ Ownership of warehousing	The role of warehousing to : To the manufacturer, retailer and wholesaler	
TRADE AGENTS	▪ To discuss the role of trade agents in the production process	▪ Definition of an agent and Principal ▪ Duties and rights of an agent ▪ The classification of agents ▪ The type of trade agents: factors, brokers, clearing/forwarding agents, commission agents, del credere agents, auctioneers, etc. ▪ Calculation of agent's commission ▪ Termination of agency agreement	Compare and contrast the types of agents Calculation of trade agents commission	2 Hours
HOME TRADE DOCUMENTS	▪ To under the purpose of documents used in home trade	▪ Definition and purpose of trade documents ▪ Sources of business information ▪ Contents of trade documents ▪ Different types of home trade documents.	Design and complete each trade document	

NOTION OF INTERNATIONAL TRADE	▪ To discuss the role of international trade in commerce	▪ Definition of concepts. ▪ Basis reasons for international trade ▪ Importance of international trade ▪ Principles of international trade ▪ Advantages and disadvantages of international trade ▪ Problems encountered and solutions of foreign trade. ▪ Possible solutions to the challenges ▪ The role of the government in foreign trade	Examine the problems encountered and solutions offoreign trade. Clearly distinguish Home and Foreign trade	6Hours
FOREIGN TRADE DOCUMENTS	▪ To understand the purpose of documents used in foreign trade	▪ Definition and description of foreign trade documents ▪ Importance of trade documents ▪ Export and import documents	Explain the role and content of each document	
FOREIGN TRADE FINANCE	▪ To examine the different payment methods used in foreign trade	▪ Meaning of foreign trade finance ▪ Terms of payment in foreign trade ▪ Methods of payment in foreign trade ▪ Examine methods of financing foreign trade ▪ Government assistance to foster foreign trade	Government assistance to foster foreign trade (Acceptance credit, factoring, invoice discounting, credit lines, export finance house, self-financing, ECGD etc.)	
BALANCE OF PAYMENTS	▪ To classify the various components of BOT and BOP	▪ Meaning of BOP and BOT ▪ Constituents of the balance of payment ▪ Calculation of the various components of the BOP	Calculate and remark on the balance of payment results	

FOREIGN TRADE ORGANIZATIONS AND TRADE BLOCS	▪ To understand the role of foreign trade organisations and trade blocs in commerce	▪ Definition and role of trade blocs ▪ Different types/forms of trade blocs giving examples in each case. ▪ The functions of trade blocs ▪ The role, advantages and disadvantages of CEMAC as a trade bloc	Identify and describe the role of international organizations in foreign trade	
TRADE RESTRICTIONS	▪ To discuss the role of trade restriction on economy of the country	▪ Definition trade restrictions and Protectionism ▪ Reasons for and against trade protection ▪ Measures/techniques of trade restriction ▪ Protectionism and free trade	Analyze the trade restriction techniques commonly applied in Cameroon	
IMPORTING	▪ To describe the importing procedures in Cameroon	▪ Definition of importing and role ▪ Procedures for obtaining an import license in Cameroon ▪ Importation of goods against orders and on consignment ▪ Challenges in importing and solutions ▪ Identify relevant import documents ▪ Procedures for importing in Cameroon	Clearly elaborate procedures for obtaining import license in Cameroon Detail out the importing procedure	5 Hours
EXPORTING	▪ To examine the role of exporting in the development of commerce in an economy	▪ Definition and role of exporting ▪ Difficulties of exporting ▪ Risks associated with Exporting ▪ Aids to Exporters ▪ The ECGD ▪ Export Channels ▪ Procedures for exporting in Cameroon	Government aid to exporters Non-government aid to exporters (Chamber of Commerce Detail channels of importing and exporting	

INCOTERMS	▪ To identify the various incoterms and their use in commerce	▪ Meaning and Role of INCOTERMS ▪ Price quotations and terms of payments in overseas trade ▪ Explain Payment mechanisms in overseas trade ▪ Methods (incoterms)	Elaborate the different incoterms applicable in import and export trade	
NOTION OF ELECTRONIC COMMERCE	▪ To understand the use and benefit of E-Commerce in the development of trade in the country.	▪ Meaning of E-Commerce ▪ Division of E-Commerce ▪ Types / models of E-commerce ▪ Factors necessary for E-Commerce ▪ E-Commerce platforms and Vendors ▪ Government Regulations ▪ Benefits and Limitations of E-Commerce	Elaborate the models of E-commerce (B2B, B2C, C2B, D2C, C2B ...) Elaborate E-Commerce platforms and Vendors	3 Hours
SOCIAL COMMERCE	▪ To explain the role of social commerce in the promotion of trade in the commerce	▪ Definition and meaning of Social Commerce ▪ Types of Social media platforms for commerce ▪ Difference between social media commerce and E commerce ▪ Benefits and limitations	Differentiate between social commerce and E commerce Elaborate the different Social media platforms for commerce	
NOTION OF FINANCE	▪ To understand the role of finance and finance managers in commerce	▪ Meaning of finance. ▪ Objectives of finance. ▪ Functions of the financial manager. ▪ Relevance of financial management in a business	Relevance of financial management in a business	3 Hours
CATEGORIES OF FINANCE	▪ To list the various categories of finance	▪ Meaning of Public Finance. Corporate Finance and sources. ▪ Personal Finance and sources ▪ Factors that influence the sources of finance	Distinguish the different categories of finance	

MONEY	▪ To demonstrate the importance of money in the promotion of commerce	▪ Meaning of Money (functional, legal and empirical definitions) ▪ Characteristics of money ▪ Nature and attributes of money. ▪ Functions of money. ▪ Evolution of money (forms of money)	Identify the nature and attributes of money.	8 Hours
MOBILE MONEY	▪ To classify the different mobile money services in Cameroon	▪ Meaning of Mobile Money. ▪ Processes involved in mobile money transaction ▪ Services of mobile money, ▪ Advantages and disadvantages	Identify the Services of mobile money,	
TIME VALUE OF MONEY	▪ To interprete the role of time value of money in business project appraisal	▪ Meaning of the value of money. ▪ Reasons why money has a time value ▪ Demand and supply of money, ▪ Interest rate and its determination ▪ Future and present values of either a lump sum or a series of cash flows, rates of discounts as well as duration payback period (decision rule, its advantages and disadvantages)	Calculating Net Present Value (decision rule, its advantages and disadvantages). Calculate Profitability index	
NOTIONS ON E – MONEY	▪ To list the purpose and features of E-money	▪ Definition and meaning ▪ Reasons/purpose of E- money ▪ Classification of E-money ▪ Features of Electronic Money ▪ Advantages and Disadvantages of E- money	Give the classification of E - Money	
MONEY TRANSFER SERVICES	▪ To describe the different money transfer services provided in Cameroon	▪ Notion of money transfer services ▪ Features of Money Transfer Services ▪ Non-Financial Institutions providers of money transfer	Identify the different non-financial institution providers of money transfer services such as Express Exchange, Emi Money, MTN	

		services ▪ The role of non-financial institutions providers' of money transfer services ▪ Advantages and disadvantages of money transfer services	Mobile Money	
NOTION OF BANKING	▪ To understand the structure of financial institutions in Cameroon	▪ Definition of banking and bank ▪ Important of banks to the economy ▪ Functions of banks ▪ Reasons for the Growth of Financial institutions in Cameroon ▪ The types of banks and examples in Cameroon ▪ Documents used in banking	Compare and contrast the types of banks (central banks, commercial bank, saving banks, merchant banks,…etc)	8 Hours
THE CENTRAL BANK	▪ To describe the functioning of the central bank (Bank for Central African States)	▪ Meaning and role of central bank. ▪ Objectives of the central bank. ▪ Functions of the central bank ▪ Monetary policy instruments ▪ Organization and functioning of BEAC ▪ Problems associated with monetarypolicy Modern Trends in Banking: Tele banking, internet banking ATM, etc.	Analyzing the application of monetary policy instruments	
COMMERCIAL BANKS	▪ To describe the different types of commercial banks in Cameroon	▪ Meaning of commercial bank. objectives of a commercial bank ▪ Functions of a commercial banks (in detail) ▪ Types of bank accounts ▪ Meaning and types of cheques, ▪ Parties, endorsement and dishonor of cheque clearing.	creating a bank account Design and complete bank documents	

		▪ Problems of commercial banks in Cameroon ▪ Bank clearance, travelling assistance. ▪ The National Credit Council and its role ▪ professional association of banks and its role ▪ Banking Commission for Central African States (COBAC). And its role ▪ Control of Banking system in Cameroon and its role ▪ Commission for Credit Establishment and its role	Examples of commercial banks in Cameroon and your community	
CREDIT CREATION	▪ To understand the process of credit creation	▪ Definition and role of Bank credit. ▪ Types and qualities of a good collateral ▪ Bank rates and market rates ▪ Credit creation. ▪ Assumptions and limitations of credit creation. ▪ The process of credit creation ▪ Limitations of credit creation	Examine the types and qualities of a good collateral. Explain and illustrate the process of credit creation	6 Hours
THE BALANCE SHEET OF A COMMERCIAL BANK	▪ To evaluate the performance of a commercial bank.	▪ Meaning and role of the balance sheet of a commercial bank. ▪ Computations of ratios from the bank's balance sheet	Computations of balance sheet's analysis (cash ratio, liquidity ratio, money market operations etc.)	
ELECTRONIC BANKING (E-BANKING)	▪ To understand the functioning of E-banking services	▪ Traditional banking institutions ▪ Reasons for the decline in traditional banking ▪ Meaning of E-banking. ▪ E-banking services ▪ Risks associated with E-banking	Explain reasons for the decline in traditional banking	

		▪ Advantages and disadvantages of E-banking ▪ Notion of Cross-border banking and facilities used		
MICRO-FINANCIAL INSTITUTIONS (MFIS)	▪ To explain the role of MFIs in promoting commercial activities in Cameroon	▪ Meaning and role of MFIs. services and categories ▪ Justify the existence of MFIs. MFIs vs Commercial Banks ▪ Financial Inclusion by MFIs. ▪ The role of Federation of Cooperatives (e.g. CAMCCUL).	Compare and contrast MFIs with commercial banks Identify and distinguish the categories of MFIs	
• Review of Course Work • Work on Case Study				5 Hours

Subject: COMMERCE AND FINANCE	Minimum Hours per week: 3hrs
	Minimum Annual Hours: 66hrs
Class: UPPER SIXTH	Coefficient: 3
Specialties: ALL TST	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
CONSUMER LEGISLATION	To understand and described the consumer protection laws in Cameroon	• Meaning and significance of consumer protection • Examine the concepts of consumerism, Consumer sovereignty • Concepts of consumer rights • Circumstances under which consumers may be exploited • Reasons for consumer protection • Instruments for consumer protection. • Legislation aimed at protecting consumers in Cameroon • Methods taken by the government to protect consumers • Traders Associations; examples of trade associations in Cameroon • Manufacturers association, Quality Control • Consumer protection Agencies • Chamber of commerce and industry. Aims and functions • Recent acts of consumer protection	Identify and explain the policies of consumerprotection in Cameroon	3Hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
CONSUMER CREDIT	To demonstrate an understanding of consumer credit policies in commerce	▪ Definition and relevance of credit sales to different stakeholders ▪ Types of consumer credit. ▪ relevance of credit sales to different stakeholders ▪ Credit control measures (credit worthiness, cash discounts, credit limits etc.) ▪ Calculations on Commercial transactions	Compare and contrast the different types of consumer credit. Such as (bank credit, loans, overdraft, hire purchase, leasing etc.) Calculate discounts on commercial documents (trade quantity and cash) Calculation of VAT (in an invoice)	
NOTION OF TRANSPORT	To describe the structure of transport in Cameroon and its role in commerce	▪ Definition and meaning of transport ▪ Characteristics and components of a good mode of transport ▪ Importance of transport to commerce ▪ Determinants of the choice of transport mode ▪ Different types of transport modes ▪ Merits and demerits of different modes of transport	Elaborate the basic components that constitute a good transport system Examine factors determine the choice of transport	12 Hours
ROAD TRANSPORT	To describe the road transport structure in the promotion of commerce in Cameroon	▪ Definition of road transport ▪ Carriage of goods with respect to self-ownedfleet, public haulers and contract hired fleet ▪ Advantages and the disadvantages of using the different methods of carrying goods by road. ▪ Advantages and disadvantages of road transport.	Explain carriage of goods with respect to self-ownedfleet, public haulers and contract hired fleet Compare road and other modes of	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
			transport	
RAIL TRANSPORT	To describe the rail transport structure in promoting commerce in Cameroon	▪ Definition rail transport ▪ Suitability for the use of rail transport ▪ Advantages and disadvantages of rail t ▪ The National railways corporation ▪ Services offered by CAMRAIL ▪ Improvements in Rail Transport	Compare rail transport and other modes of transport	
SEA TRANSPORT	To describe the sea transport structure in promoting commerce in Cameroon	▪ Definition of sea transport and identify its carriage unit. ▪ the different types of vessels usednsea transport (coasters, tramps, liners, special purpose ships) ▪ Requirements of a good seaport ▪ Factors that determine freight rate. ▪ Cameroon shipping line and role (CAMSHIP) ▪ The role of national port authority ▪ Documents used in sea Transport ▪ Advantages and disadvantages of sea transport.	Identify and explain the different types of vessels usedin sea transport (coasters, tramps, liners, special purpose ships)	
CONTAINERISATION	▪ To describe the role of containerisation in promoting commerce in Cameroon	▪ Definition of containerisation ▪ Advantages and Disadvantages of using container transport		8 Hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
PIPELINE TRANSPORT	▪ To describe the role of pipeline transport in promoting commerce in Cameroon	▪ Definition of pipeline transport ▪ Discuss the advantages and disadvantages of pipeline transport		
NOTION OF INSURANCE	To understand the role of insurance in promoting commerce	▪ Basic concepts of insurance ▪ Components of the insurance contract ▪ Cover note and certificate of insurance ▪ Problems of insurance in Cameroon ▪ The Role of insurance brokers and actuaries ▪ Challenges face by different insurance companies in Cameroon ▪ Insurance Companies in Cameroon ▪ Documents used in insurance ▪ The relevance of the insurance business to an economy. ▪ Insurance companies in Cameroon. ▪ Basic features of the CIMA code and the problems peculiar with the insurance industry in Cameroon. ▪ Export credit insurance	Critically analyze insurance principles and doctrine Differentiate insurance pool and gambling pool Distinguish Insurance and Assurance	8 Hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
RISKS AND PREMIUM	▪ To understand the nature of business risks and its effects on insurance premium	▪ Definition of the concept of risks ▪ Main categories of risks ▪ Risk management procedures and methods ▪ Premium and its determinants ▪ Calculation of premium	Factors influencing Premium	
PRINCIPLES OF INSURANCE	▪ To explain the various principles and doctrines of insurance	▪ The principles of insurance and its doctrines ▪ Determinants of compensation	Detail explanation of the various insurance principles	
TYPES OF INSURANCE POLICIES	▪ To explain the types of insurance policies	▪ Obtaining an insurance policy ▪ Different types of insurance covers ▪ Valued and unvalued policies ▪ Categories of insurance business into; Property, Liability, Person, Interest or rights etc.	Identify and explain the different types of insurance covers (Life assurance, Marine, Fire, Accident, Motor, Engineers/ Aviator etc.).	
RE-INSURANCE SELF-INSURANCE	▪ To describe the importance of self-insurance in the promotion of commerce	▪ Define re-insurance ▪ State and explain the importance of re-insurance ▪ Define self-insurance ▪ Explain the benefits and problems of self-insurance	Explain the problems of self-insurance	8 Hours
SOCIAL SECURITY INSURANCE	To understand the functioning of social security institutions in Cameroon.	▪ Define social security insurance ▪ Role of social security in promoting production ▪ The National Social Insurance Fund (NSIF)	Explain the different components of social security in Cameroon (old-aged pension, industrial accident	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
		▪ Functions of NSIF ▪ Types of social security contracts	and family allowance).	
NOTION OF FINANCIAL MARKETS	To describe the organisation and functioning of the financial markets	▪ Meaning and role of financial market. ▪ Functioning of financial markets ▪ Types of financial markets	Financial markets (commodity market, spot and future market, money and capital market).	8 Hours
CAPITAL AND MONEY MARKET	To understand the organisation and functioning of the capital and money markets.	▪ Definition and meaning of capital and money markets. ▪ Functions of capital and money markets ▪ Capital market institutions. ▪ Capital market instruments ▪ Money market institutions. Money market instruments.	Compare and contrast money and capital markets	
STOCK EXCHANGE MARKET (SEM)	To describe the organisation and functioning of BVMAC	▪ Meaning and role of SEM. ▪ Members of the SEM ▪ Listing requirements of the SEM (BVMAC) ▪ Speculators in the SEM of dealings in the SEM ▪ Types of securities and categories traded in the SEM ▪ Determinants of security prices. ▪ Difficulties faced by BVMAC	Examine the determinants of security prices State and explain the roles of BVMAC. State and explain the difficulties faced by BVMAC	
FOREIGN EXCHANGE MARKET(FOREX)	To examine the role of FOREX in commerce	▪ Meaning and role of FOREX. ▪ Determinants of exchange rates ▪ Types of exchange rate regimes ▪ Types of exchange rate risks ▪ Measures for exchange	Analyse (causes and solutions) the various types of exchange rate risks	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
		restrictions		
CORPORATE FINANCE	To evaluate the benefits of different sources of corporate finance	▪ Definition and meaning of capital. ▪ Meaning of corporate finance ▪ types or categories of corporate finance ▪ Sources of corporate finance ▪ Methods of raising equity capital ▪ Internal and external sources of finance and methods of acquiring them ▪ Advantages and disadvantages of external and internal sources of finance.	Categorise the different sources of corporate finance (long, medium- and short-term finance	8 Hours
CAPITAL STRUCTURE	To evaluate the capital structure of an entity	▪ Definition, Meaning and role of capital structure ▪ Classification of company capital ▪ Computation of capital and security valuation ▪ Capital gearing ▪ Types and importance of capital gearing ▪ Computation and effect of gearing ▪ Computation of capital structure ratios	Calculate and interpret Shareholder investment ratio (EPS, DPS,dividend yield,	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
NOTION OF FINANCIAL STATEMENT	To understand the use of financial statements in commerce	▪ Definition and meaning of financial statements. ▪ Use of financial statements to different stakeholders. ▪ Types of financial statements	Justify the use of financial statements to different stakeholders	10 Hours
FINANCIAL RATIOS	To evaluate the use of financial ratios in business decisions	▪ Definition and role of financial ratio and ration analysis ▪ Profitability ratios (Rate of turn over, gross profit, net profit, margin, mark up rate, return on capital employed, ROA) ▪ Liquidity ratio (current ratio, quick ratio andworking capital) ▪ Solvency ratio (debt ratio, gearing ratio, andinterest cover). ▪ Efficiency ratios (stock turnover, receivable period, inventory days and payable days). ▪ Shareholder investment ratio (EPS, DPS,dividend yield, dividend cover).	Calculate and interpret profitability ratios Calculate and interpret Liquidity Calculate and interpret Solvency ratio Calculate and interpret Efficiency ratios Calculate and interpret Shareholder investment ratio	
CAPITALIZATION	To analyse the effects of capitalisation on a business performance	▪ Meaning of capitalisation ▪ Meaning of over and under capitalisation. ▪ Identify the causes of over capitalisation and under capitalisation ▪ Analyse the effects and remedies of over capitalisation and under capitalisation	Analyse the effects and remedies of over capitalisation and under capitalisation Compare and contrast insolvency against bankruptcy	6 Hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
		▪ Define insolvency, bankruptcy and liquidation. ▪ Examine the causes of insolvency and bankruptcy ▪ Compare and contrast insolvency against bankruptcy ▪ Meaning and uses of Cash flow ▪ Cash flow problems and solutions ▪ Types of cash flows		
THE NOTION OF INVESTMENT	To understand the concepts of investment of an entity.	▪ Meaning of investment. ▪ Distinguish between investment, speculation and gambling. ▪ Analyze risks and return. ▪ The types of investment.	Distinguish between investment, speculation and gambling.	8 Hour
COST OF CAPITAL	To apply the cost of capital in business production process	▪ Define the cost of capital ▪ Calculate cost of debt capital, cost of preference shares, cost of ordinary shares, cost of retained earnings and WACC.	Calculate cost of debt capital, cost of preference shares, cost of ordinary shares, cost of retained earnings and WACC	
INVESTMENT APPRAISAL	To appraise investments using the different Methods of investment appraisal	▪ Methods of investment appraisal (payback period, NPV, ARR,IRR, Profitability Index) ▪ Merits and demerits of investment appraisal methods	appraisal of investment (payback period, NPV, ARR,IRR, PI)	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
NOTION OF BUDGETING	To explain the principles and role of budgeting in commerce	▪ Definition of budget, budgeting and budgetary control ▪ General principles involved in the budgeting process ▪ Objectives of budgets and budgetary controls ▪ The role budget, budgeting and budgetary control in business ▪ Subsidiary and master budgets ▪ The subsidiary budget (cash, sales, production, material, direct labor budgets etc.) ▪ Techniques in budgeting (fixed, flexible,activity based and zero based budgets	Prepare and Interpret information in functional budgets	8 Hours
PREPARING A BUDGET	To compute the functional budgets of an entity	▪ Identify the components of a budget structure ▪ Prepare the cash, sales, procurement and production budgets. ▪ Interpret information in functional budgets.		
• Review of Course Work • Work on Case Study				10 Hours

Subject: ENTREPRENEURSHIP	Minimum Hours per week: 3hrs Minimum Annual Hours: 66hrs
Class: LOWER SIXTH Specialties : All TST	Coefficient: 3

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
ENTREPRENEURSHIP & RELATED TERMS	To understand the meaning concepts related to entrepreneurship	▪ Meaning of Entrepreneurship by Richard Cantillon, Jean Baptist Say, Joseph Schumpeter, Peter Ferdinand Drucker & recent leading writers. ▪ Meaning of related concepts: entrepreneur, entrepreneurial culture, enterprising or enterprise spirit, creativity, innovation, etc; ▪ The eclectic approach to entrepreneurship ▪ Entrepreneurship and related terms such as creativity, ingenuity, innovation, etc	Distinction of entrepreneurship and basic concepts.	15 Hours
IMPORTANCE & CHALLENGES OF ENTREPRENEURSHIP	To explain the importance entrepreneurship and the challenges face.	▪ The benefits of entrepreneurship ▪ To the entrepreneur ▪ To the business ▪ To the society and nation ▪ Common challenges faced ▪ Overcoming entrepreneurship challenges	Economic and social benefits of entrepreneurship Key challenges faced by entrepreneurs	
TYPES OF ENTREPRENEURSHIP	To classify entrepreneurship into major forms	▪ Classification of major forms of entrepreneurial undertakings: Small Business, Scalable Start-up Corporate, Technology, Social entrepreneurship ▪ Other ways of classifying entrepreneurship	Cultural, Green (Eco), Agri, Digital (Net) Entrepreneurship; Individual vs Mass Entrepreneurship; Private vs Public entrepreneurship;	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
			National vs International entrepreneurship, etc	
EVOLUTION OF ENTREPRENEURSHIP	To describe the evolution entrepreneurship	▪ Meaning & importance of entrepreneurship models or theories; ▪ Contributions of key economic theorists to entrepreneurship theory ▪ Contributions of key sociological theorists to entrepreneurship theory ▪ Contributions of key psychological theorists to entrepreneurship theory ▪ Internal and external factors that account for the motivation of entrepreneurs. ▪ Environmental factors that account for the growth and development of entrepreneurship models	▪ Basic economic, sociological and psychological principles of entrepreneurship; ▪ schools of thought Entrepreneurial motivation can be accounted for based on each of these evolving models	
SELF-DISCOVERY & THE PERSONALITY OF AN ENTREPRENEUR	To explain the self-discovery and personality of entrepreneurs	▪ Basic stages of the self-discovery process ▪ Expectations of the entrepreneur at each stage of the self-discovery process ▪ Examples of successful entrepreneurs in Cameroon ▪ Weaknesses and Strengths of the entrepreneur ▪ Profile (personal qualities, practical entrepreneurial skills) of an ideal entrepreneur (characteristics of successful entrepreneurs)	Perform a Personal SWOT analysis to appraise personal weaknesses and strengths vis-à-vis existing/potential opportunities and/or threats	12 Hours
THE ENTREPRENEURIAL SPIRIT	To outline the factors responsible for developing entrepreneurship	▪ Meaning and importance of entrepreneurial spirit ▪ The pillars of entrepreneurship	pillars of entrepreneurship (motivation, vision, will, open mindedness,	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
	spirits		dynamism, connections, alertness	
TYPES OF ENTREPRENEURS AND THEIR FUNCTIONS	To examine the duties and obligations of entrepreneurship	▪ The duties and obligations of entrepreneurs as economic agents ▪ Classification of the major types of entrepreneurs;	Distinguish the different types and classes of entrepreneurs	
FACTORS THAT ACCOUNT FOR ENTREPRENEURIAL MOTIVATION/LOCATION	To describe the factors influencing entrepreneurial motivation	▪ Meaning and importance of the entrepreneurial environment ▪ Stakeholders and forces that make up the internal and external business environment ▪ Factors that affect the choice of business location.	Examine the stakeholders and forces that make up the external business environment Make the choice of a business location based on strategic goals (mission & vision) of the new business venture	12 Hours
INTRAPRENEURSHIP	To understand the role of intrapreneurship in an entity	▪ Meaning and importance of intrapreneurship. ▪ Challenges faced when promoting intrapreneurship among employees ▪ Strategies used to promote an intrapreneurship among employees.	Distinguish between entrepreneurship and intrapreneurship and related concepts	
ENTREPRENEURIAL CULTURE	To understand the challenges of developing an entrepreneurial culture	▪ Meaning and importance of an entrepreneurial culture. ▪ Challenges faced in promoting an entrepreneurial culture ▪ Strategies that can be used to promote an entrepreneurial culture	Challenges faced in promoting an entrepreneurial culture in Cameroon	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
CONDENSED STAGES OF ENTREPRENEURSHIP PROCESS	Describe the basic stages in the entrepreneurship process	▪ Meaning and importance of the entrepreneurial process ▪ Basic stages in the entrepreneurship process (Identification of Opportunities, Analysis of opportunities, Business Planning & Business Creation)	Critical analysis if the key activities at each stage of the entrepreneurial process	8 Hours
DETAILED STAGES OF THE ENTREPRENEURSHIP PROCESS	Critically analyse the detailed stages of the entrepreneurship process	▪ Self-Discovery, ▪ Discovery (Idea Generation & Identification of Opportunities), ▪ Analysis of opportunities, ▪ Business Planning/Modelling, ▪ Business Creation (Mobilization of Resources, Registration, Launching & ▪ Managing/Growing the New Business Venture	Critical analysis if the key activities at each stage of the entrepreneurial process	
GENERATION OF BUSINESS IDEAS	To evaluate ideas that could lead to business opportunities	▪ Meaning and importance of business idea ▪ The stages of business opportunity recognition. ▪ Converting a business idea into business opportunity ▪ Process & the main methods of generating and researching for business ideas;	Distinguish a business opportunity from a business idea. Examination of the sources of business ideas in the Cameroonian economy	15 Hours
METHODS OF IDENTIFYING BUSINESS OPPORTUNITIES	To discuss the ways of identifying business opportunies	▪ Main approaches of identifying business opportunities such as observation of trends, solving of problems, filling of gaps in the market ▪ Joseph Schumpeter Model of identifying business opportunities	Environmental Analysis using PESTLE, SWOT analysis, digital analytics, etc); Solving of problems (creative problem solving & use of innovation, etc);	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMEN-DATIONS
		▪ Peter Drucker Model of identifying business opportunities; ▪ Spot business opportunities in existing businesses (Franchising, Licensing, Dealership, Network Marketing, etc.)		
MARKET RESEARCH	To explain methods of conducting market research in entrepreneurship	▪ Meaning and importance of marketing research ▪ Techniques of market research (Demand/Supply forecasts, Market Analysis, Competitor Analysis, Sales Forecasts/analysis)	Analyze the various techniques of conducting a market research	
INNOVATIONS AND CREATIVE PROBLEM SOLVING (CPS)	To discuss innovation and creative problem-solving techniques.	▪ Meaning of innovation and Creative Problem Solving (CPS). ▪ Importance of innovation and Creative Problem Solving (CPS; ▪ Steps in innovation ▪ Steps in Creative Problem Solving (CPS) ▪ The techniques of innovation ▪ The techniques of Creative Problem Solving (CPS) ▪ Role of technological in starting a new business venture	Effectively exploit the concept of creative and innovative in solving existing and potential market problems / needs Suitable examples of how Creative problem solving can lead to inventions that can eventually become business opportunities	
FEASIBILITY ANALYSIS	To explain the role of feasibility studies in entrepreneurial success	▪ Meaning of feasibility (analysis) studies and its importance. ▪ Content of feasibility studies; ▪ Types of feasibility studies ▪ Limitations of feasibility (analysis) studies in analyzing business opportunities.	Perform a comprehensive feasibility study showing necessary calculations including financial feasibility analysis	4 Hours

SUBJECT: ENTREPRENEURSHIP	MINIMUM HOURS PER WEEK: 3HRS MINIMUM ANNUAL HOURS: 66HRS
CLASS: UPPER SIXTH Specialties : ALL TST	COEFFICIENT: 3

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
INTRODUCTION TO BUSINESS PLANNING	To explain the importance of business planning in entrepreneurial ventures	▪ Meaning and importance of business planning ▪ Principles of effective business planning ▪ Main steps in the business planning process	Analyse planning role in the entrepreneurship process	15 Hours
THE BUSINESS PLAN	To analyse a business plan in the context of an entrepreneurial venture	▪ Meaning of a business plan ▪ Common types of business plans; ▪ Characteristics of and the benefits of an ideal business plan; ▪ Different components of a business plan. ▪ Limitations of using a business plan	Analyse the environment and detail a good business plan suitable for the Cameroon economy	
BUSINESS MODELLING	To assess business models and their suitability in an entrepreneurship venture	▪ The meaning of business modelling ▪ Common types of business models; ▪ Characteristics of a business	Business Model Canvass (BMC), Develop a Business models for any business of your choice	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
		model ▪ The benefits of a business model. ▪ The challenges of a business model. ▪ Methods of protecting a business model		
DEVELOPING BUSINESS PROPOSALS	To describe ways of developing content for a business proposal	▪ The meaning of a business proposal. ▪ The contents of a business proposal. ▪ Entrepreneurial projects for the school ▪ Entrepreneurship projects out of the school milieu ▪ Implementing a business proposal	Develop proposals by students for an out-of-school business project such as; Farming (Gardening, Poultry, Piggery, Fishery, etc.)	10 Hours
EXECUTING A BUSINESS PROJECT	To describe the steps in executing a business project	▪ Meaning of project execution ▪ Importance of being guided by laid down objectives ▪ Resources needed to carry out a project ▪ Stages of business project execution	Strategies for executing business projects at various stages.	
MOBILIZATION OF RESOURCES FOR STARTUPS	To assess methods of mobilizing resources for start-ups	▪ definition of resources and identifying resources for start-ups ▪ methods of mobilizing resources for start-ups ▪ The sources of finance for an existing and for a new business ▪ Factors to consider when choosing	▪ Distinguish among sources of finance for an existing and new business	10 Hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
		among alternative sources of finance. ▪ Mobilizing Human resources		
REGISTERING A NEW BUSINESS IN CAMEROON	To explain the procedures of registering new businesses in Cameroon	▪ Meaning and the importance of business law ▪ Laws guiding the creation & promotion of small & medium-sized enterprises in Cameroon ▪ Procedures for registering new businesses in Cameroon ▪ Government policies promoting entrepreneurship	Elaborate the Requirements and procedures for creating and business	
LAUNCHING OPERATIONS OF A NEW BUSINESS	To elaborate procedures for launching new business operations	▪ Meaning and importance of marketing communication ▪ marketing communication tools in launching a new business; ▪ Qualities of an entrepreneur in the promoter. ▪ Introduce the new product/business to a target market ▪ Create awareness of new products/business using relevant marketing communication tools	Practically demonstrate the role of each Marketing communication tool to create awareness during the launching and running of a new business	
ESSENTIAL NOTIONS OF BUSINESS MANAGEMENT	To understand the role of management in entrepreneurship	▪ Meaning and importance of Business Management ▪ Stages of the management process: Planning, Organizing,	Use practical examples to show the key role of every function and managerial role in the successful	25 Hours

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
		Leading & Controlling. ▪ The roles that managers play according Mintzberg	entrepreneurial process.	
ESSENTIALS OF HUMAN RESOURCE MANAGEMENT	To discuss the importance of human resources management in entrepreneurship	▪ Meaning and importance of human resources ▪ Motivation and the characteristics of an effective motivation system. ▪ methods of remuneration ▪ The qualities of a good leader. ▪ techniques of Conflict Resolution	Examine leadership qualities required by entrepreneurs. Identify suitable motivational practices for Small and Medium-Size entrepreneurs	
ESSENTIALS OF FINANCIAL MANAGEMENT	To explain the role of financial management in entrepreneurship	▪ Definition, role & functions of financial management. ▪ Basic Finance/Accounting records. ▪ Types of investments & Methods used in investment appraisal in entrepreneurship ▪ Analysis of financial statements using ratios. ▪ Overtrading and methods of solving. ▪ Cash flows and problems. ▪ Breakeven analysis.	Calculating the ROI, ARR/ROCE, Payback Period, NPV, and Profitability Index & IRR of the projects. Compute and analyze financial ratios from these statements and interpret results. Calculate depreciation	
ESSENTIALS OF STOCK MANAGEMENT	To discuss the importance of inventory management in entrepreneurship	▪ Definition and importance of stock ▪ Types of stock /inventory. ▪ Basic documents involved in stock management. ▪ Methods of valuing stock (FIFO and weighted Average methods	▪ Carryout several practical illustrations on stock analysis, stock valuation and stock levels .	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMENDATIONS
		only). ▪ Costs associated with inventory. ▪ Stock levels and calculations ▪ Economic Order Quantity (EOQ) and calculation (without discounts). ▪ Economic Batch quantity (EBQ)		
MANAGING GROWTH & PROMOTING SUSTAINABLE	To assess the growth strategies for entrepreneurial projects and the challenges posed	▪ Meaning and importance of business growth ▪ Various business growth strategies and benefits of business growth. ▪ Problems that arise from rapid business growth	Elaborate the strategies entrepreneurs can apply to experience business growth	
INTRODUCTION TO BUSINESS INFORMATICS	To list the role of business informatics in entrepreneurship business	▪ Meaning of Business Informatics ▪ Benefits of Business Informatics ▪ Limitations of Business informatics	Elaborate the role and processes of business informatics	6Hours
APPLICATION OF BUSINESS INFORMATICS	▪ Describe and make use of the tools of business informatics that can be used in the entrepreneurship process	▪ Use of informatics in business intelligence to help identify and analyze business opportunities ▪ The different informatics tools used in entrepreneurial activities		
	• Review of Course Work • Work on Case Study			

Subject: INFORMATION TECHNOLOGY Class: LOWER SIXTH Specialties : ALL TST	Hours per week: 2H Annual minimum: 44H Coefficient: 2

MODULE	COMPETENCES	CONTENT	PERFORMANCE INDICATOR	RECOMMENDATIONS
MODULE 1: COMPUTER SYSTEMS	Provided with a situation with factors related to devices that are not peripherals, learners select devices or features of these devices that are coherent to the situation and justify their choice.	**Internal components of a computer system** • Describe the components of the CPU. • Identify units for measuring the speed of the processor and storage. • State the function of the CPU. • Explain the concept of volatile and non-volatile memory. • Describe primary storage and secondary storage. • State the function of the registers, cache, RAM, and internal secondary storage • State the function of the motherboard. • Describe main ports on the motherboard. • State the function of power supply, battery, and fans in a computer.	Learners identify the internal components of the system unit of the computer and classify them according to functions	Practical exercise includes presentation of the components of a system unit. Learners identify the components and describe .
	Given a situation with issues related to data capture, learners choose the most appropriate data capture technology clearly justifying their choice.	**Data capture methods and technologies** • Explain the concept of data capture. • Outline advantages of using data capture technologies. • Describe a given data capture technology.	Learners identify different data capturing methods and describe the process	Data capture tools: Keyboard, mouse, microphone, scanners. Other technologies: OMR, Barcode reader, Biometric pad. MICR,
	Provided with tasks to produce or edit digital content, learners choose the most appropriate software for each task clearly justifying their choice.	**Application software.** • Explain the concept of application software. • Differentiate between application and system software. • Explain the purpose of a given application software. • Outline key features of a given application	Learners differentiate application software according to purpose	Focus should be made on commonly used applications in general office task and specialty.

MODULE	COMPETENCES	CONTENT	PERFORMANCE INDICATOR	RECOMMENDATIONS
		software. • State examples of a given application software.		
	Given a situation with issues involving the acquisition or distribution of software, learners recommend pertinent acquisition or distribution means while justifying their proposals clearly.	**Acquiring a software.** • Describe generic, special purpose and tailor-made software. • Give examples of generic, specific, and tailor-made software. • Differentiate between open and closed software. • Describe the concepts of shareware, freeware, and software as a service.	Learners classify software and outline the relative advantages according to the cost, security and features.	
	Given sectors of life or a situation related to application areas of computing technology, learners describe how computing technology is used in different sectors of life. The description should be coherent with the situation and sector of life and should entail the technology used, how it is used, and the advantages of using such technology. **(2 Hours)**	**Application of computer** • Explain how robots, artificial intelligence, and control systems are used in different sectors of life. • Illustrate how AI, robots, control systems and virtual reality support or impact a given sector.	Learners explain the application of emerging technologies in given domains	Technical details on how systems function is not needed.
	Given a situation with factors related to data communication systems, learners explain correctly, concisely, and precisely the mechanisms used in the situation.	**Transmission mechanisms of a communication system** • State the main components of a communication system. • Differentiate analogue signals from digital signals. • Describe duplex, half-duplex and simplex	Learners identify the components of data communications system and	

MODULE	COMPETENCES	CONTENT	PERFORMANCE INDICATOR	RECOMMENDATIONS
		communication systems. • Describe serial and parallel transmission. • Describe the different types of wired and wireless transmission mediums. • Explain the concepts of bandwidth.	diagrammatically differentiate the various methods used in communication.	
	Given a situation that requires setting up a simple network, learners prescribe the appropriate tools and configuration to meet the needs of the situation.	**Computer networks** • State advantages and disadvantages of a computer network. • Describe types of networks based on coverage. • Describe bus, ring, and star network topologies. • Differentiate between client-server architecture and peer-to-peer architecture. • Explain the function of devices in a LAN.	Learners represent network through diagrams and state the components involved.	The use of labelled diagrams for illustration is highly recommended.
	Given a problem that demands the use of a search engine to find information, learners produce a logical search query and use advance features of a given search engine to ameliorate the results of a search.	**Internet services** • Describe major internet services (Email, search engine, social media, instant messaging, etc.) • Identify the parts of a search engine result page. • Determine search terms for a given topic. • Perform search using a search engine. • Use advanced features of a given search engine.	Learners identify internet services and use them to carry out communication and research.	Skills on search engines should be challenged through assignments which will entail the use of phones
MODULE 2: DIGITAL CITIZENSHIP	Given a situation related to the use of computers in the society, learners describe the effective use of computers in different sectors of the economy.	**Computer Application** • Describe the applications of computers in the following domains; (education, medicine or health care, banks, industries, government, military, communication and entertainment) • Explain the following e-services concepts; (e-learning, e-banking, e-government, e-commerce, telemedicine) • Describe a robot. • Explain the application of robots. • State the characteristic of robots. • Give advantages and disadvantages of robots.	. Learners describe the use of computers in various domains.	Technical details on how systems function is not needed.

MODULE	COMPETENCES	CONTENT	PERFORMANCE INDICATOR	RECOMMENDATIONS
	Given a computing environment, learners adopt responsible behaviours in such an environment.	**Computer ethics** • State the importance of computer ethics appropriately. • List the three major issues of concern in the study of computer ethics correctly. • Give examples of scenarios highlighting ethical issues appropriately. • Examine ethical ways of using technology correctly. • Outline the 10 commandments of computer ethics.	Learners understand and work in a computer system or laboratory under the guide of ethical rules	The commandment of computer ethics should be printed and placed on walls in the computer room.
	Place in a situation in which laws have been violated on the use of computers, learners identify and describe computing laws.	**Computer related legislations** • Explain the concept of computer legislation • State and describe relevant computing legislations.	Learners understand legislation related to computing	
	Given a situation involving a computer infected by virus, learners identify the presence of virus on a computer system and derive means to correct and prevent the computer from viruses.	**Malicious Software (Malware)** • Describe malicious software • Explain reasons for creating malicious software. • Identify and describe some malicious software. • Explain the concept of computer virus. • Identify symptoms of virus attack on a computer system • Explain ways of preventing computer viruses. • Outline effects of viruses to a computer system.	Learners identify behaviours that suggest the presence of virus in a computer system and outline measures to keep a system safe from viruses	Practical evaluation of computers that are infected with viruses. Practical use of antivirus software to clean storage should be carried out
	Place in a situation of disposing computer wastes, learners describe measures taken to dispose of these waste in an environmentally responsible and eco-friendly manner.	**Impact of computer on our environment** • Describe green computing. • Explain measures that can be taken to encourage green computing.	Learners outline impact of the computer on the environment and list out ways of disposing computing equipment	Carry out survey on how hardware is disposed in the community and make judgement.

MODULE	COMPETENCES	CONTENT	PERFORMANCE INDICATOR	RECOMMENDATIONS
MODULE 3: ANALYTICAL THINKING	Given a problem, learners develop strategies to solve problems logically and adapt common solutions to similar problems.	**Analytical thinking** • State the expected outcome of a problem. • List resources that are needed to solve a problem. • Break a problem into smaller simple sub-problems • Write down the steps that can be taken to solve a problem. • Evaluate the solution and comparing the solution to other solutions. • Combine solutions of sub problems to solve the bigger problem.	Leaners analyse problems and produce solutions by showing the steps that should be followed.	Problems to be analysed should be taken from activities in the specialty concern, not necessarily mathematical or scientific. Other methods such as flow charting can be used to express solution.
MODULE 4: APPLICATIONS AND PRACTISE	Given text, a cover page or an idea of a cover page, and actions to perform on the text, learners design and produce the cover page such that it is coherent with the idea or sample given and transform the text and objects on it such that it respects all the actions given and print the document or sections of the document.	**Finishing of a word processing document** • Perform text formatting and editing that suits a situation. • Insert page numbers. • Format objects added to a text. • Reproduce a given structure of a table. • Create an automatic table of content. • Design letter heads using tables or text boxes. • Design a page cover using features of a word processor. • Modify the headers and footers of a page. • Produce a print out that suits a given need.	Learners use the tools of word processing to create documents following a prescribed formats.	To enhance finishing, unformatted templates can be prepared for practical work so that less time is spent on the content than on the finishing.
	Given data on a spreadsheet and tasks to perform on the data, learners determine appropriate formula that can be extended to other cells to achieve each task and format the spreadsheet such that the print out is legible and easily understandable.	**Spreadsheet calculations** • Write simple formulas that makes use of other types of referencing. • Compile formulas that make use of a selection function. • Compile formulas that embed functions. • Represent sections of data using a given chart. • Perform formatting and editing on charts. • Apply editing and formatting features to make data legible and fit for printing.	Learners work on spreadsheet tables carrying out formatting and calculations using functions.	Templates containing data can be prepared so that learners carry out activities on the template.

Subject: INFORMATION TECHNOLOGY **Class: UPPER SIXTH** **Specialties : ALL TST**	**Hours per week: 2H** **Annual minimum: 44H** **Coefficient: 2**

MODULE	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
MODULE 1: **APPLICATIONS AND PRACTICE**	Given text, a cover page or an idea of a cover page, and actions to perform on the text, learners design and produce the cover page such that it is coherent with the idea or sample given and transform the text and objects on it such that it respects all the actions given and print the document or sections of the document.	**Finishing of a word processing document** • Perform text formatting and editing that suits a situation. • Insert page numbers. • Format objects added to a text. • Reproduce a given structure of a table. • Create an automatic table of content. • Design letter heads using tables or text boxes. • Design a page cover using features of a word processor. • Modify the headers and footers of a page. • Produce a print out that suits a given need. • Insert a page break and a section break. • Apply format painter • Use mail merge to send information to different persons.	Learners study documents and select the appropriate word processing tools to recreate the document ensuring proper formatting, and inserting all the features of a document ready for printing	Assuming that learners can type, a text document could be used as starting document so that learners focus on finishing activities.
	Given data on a spreadsheet and tasks to perform on the data, learners determine appropriate formula that can be extended to other cells to achieve each task and format the spreadsheet such that the print out is legible and easily understandable.	**Advanced spreadsheet** • Write simple formulas that makes use of other types of referencing. • Compile formulas that make use of a selection function. • Compile formulas that make use of embedded functions. • Represent sections of data using a given chart. • Perform formatting and editing on charts. • Apply editing and formatting features to make data legible and fit for printing. • Insert Images.	Learners analyse tables requiring calculations and represent such tables in a spreadsheet where functions are used for calculations.	Templates containing data can be prepared so that learners carry out activities on the template.

MODULE	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
		• Apply lookup functions to find a particular value on the same place in a different column (Vlookup) or row (Hlookup). • Import and export files to and from your spreadsheet.		
	Given a relational database and a set of requests for information, learners represent the database in an RDBMS and formulate objects in the RDBMS that satisfy the different requests for information.	**Working on a relational database** • Assign primary keys, foreign keys to tables. • Create relationships of three or four tables using an RDBMS. • Perform data filtering and sorting using an RDBMS. • Formulate queries that satisfy information needs of at most 4 related tables. • Perform data import and export using an RDBMS. • Import and export files to and from your RDBMS.	Learners create simple database of up to four tables and carry out filtering of information, queries and other activities on the database.	Learners should carry out activities on already created database with 3 to 4 tables. The learners should be made to identify the keys after which they create relationship and queries
	Provided with a sample design or an idea, learners produce a graphic that reflects the sample or design at an accuracy level of 90 percent.	**Graphic design** • Identify tools that are used to design graphics. • Launch a graphic design software. • Edit and format components that constitute a graphic using a graphic software. • Produce a given graphic using a graphic design software.	Learners design graphical objects using the appropriate software.	Sample designs should be given to learners which they will be expected to recreate using the appropriate tools.

MODULE	COMPETENCES	CONTENT	PERFORMANCE INDICATORS	RECOMMENDATIONS
	Placed in a situation with factors related to presenting an idea or a topic, learners prepare a presentation using a presentation software. The presentation should be coherent with the idea, respect best practises designing presentations and use illustrative features of a presentation software.	**Creating presentations** • Edit and format slides in a presentation. • Compile an illustration of a given process using animation features of a presentation software. • Embed a video in a presentation. • Design a master slide for a presentation. • Create a presentation of at least 6 slides that integrates qualities of good presentation and makes use of a master slide. • Examine signalling tools when presenting in slideshow mode.	Learners create presentation that will contain text, graphics and animations and doing slide shows.	Learners could be given the task to make presentations of topics covered in earlier lessons. The animations and style should be précised.
	Given information and a type of publication to produce, learners design and implement the publication with the help of a desktop publishing software.	**Desktop Publishing** • Design the Layout of a given publication. • Insert and format text boxes. • Match a given feature of a publication tool to a need. • Produce a publication. • Produce an appropriate print out for a given publication.	Learners create publications that could serve in a school or public.	Templates prepared by the teacher could be used to carry out activities. Assignments could be taken from school clubs
	Provided with a web page and actions to perform, learners apply correctly the appropriate HTML and CSS tags to achieve the desired actions.	**Creating simple web page** • Describe the role of text editors and browsers in web authoring. • View the source code of a web page. • View the output of an HTML code. • Save an HTML code correctly. • Identify the structure of an HTML code. • Match an HTML tag to a given need. • Compile tags to produce simple web pages that are connected to each other. • Use CSS tags to format a web page. • Implement forms to allow you give responses on your web page.	Learners create web pages using the appropriate tools.	A list of tags for simple web page could be given. Consider only simple web pages.

Subject: LAW **Class: LOWER SIXTH** **Specialties : ALL TST**	**Hours per week: 3H** **Annual minimum: 66H** **Coefficient: 3**

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATION
INTRODUCTION TO LAW	Acquire basic legal knowledge	• Define Law • Importance of law • Scope and division of law • Origin and sources of law • Legal norms and characteristics of law	Explain the basic concepts of law correctly	
MAIN SOURCES 0F LAW	Identify the Internal and International sources of law	• The hierarchical structures of legal norms. • Written and unwritten sources of law	Explain the various sources of law correctly	
COURT STRUCTURE AND JUDICIAL PERSONNELS	Understanding and identifying the various courts that operates in Cameroon	• Define court structure and (composition and jurisdiction) • Traditional law courts • Magistrates court • High court • Court of Appeal • Supreme court • Courts with special jurisdiction • Military court • Constitutional court • Court of Impeachment • Administrative Tribunal. • judicial personnel and their role. • Magistrates • Shari-Bailiffs • Lawyer and Notary • Court Registrar • Judicial police	Describe the various courts and the officials that work in these courts.	Visits to the different courts

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATION
LAW IN SOCIETY	Avoid crimes in the society.	• Outline and explain the various sanctions for criminal wrongs • The functions • Suspension • Fines • Imprisonment • Forfeitures • Seizures • Prohibition • Life imprisonment • Capital punishment (death sentence) • Bans. • Remedies for civil wrongs • Damages • Specific performance • Injunction • Restitution	be aware of the implications of every criminal act by their sanctions and the aims of those sanctions. Identify the purpose of punishment and know the results (Deterrence, Retribution, Atonement.	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATION
LAW OF PERSONS AND FAMILY LAW.	Acquire basic concepts of legal personality and means of acquisition.	**LAW OF PERSONS** • Define a person • Identification of Physical and Artificial person -Name -Domicile -Nationality • State and explain the types of persons • Describe the procedure for the change of name • Define domicile and state the principles governing the law of domicile • List the types of domiciles • Give the importance of name, domicile and nationality	Assimilate the importance of legal persons and their civil status.	A sample of a birth certificate be brought to the learners.
		Acquisition of legal personality for natural and artificial persons.	How legal personality is acquired for natural and artificial persons	
	Examine the Legal capacity for natural and artificial persons	• Examine the legal capacity of physical persons • Capacity to use, exercise certain rights and duties. • Give the legal protection of the incapable majors and minors	Clearly differentiate between a natural person and an artificial Person.	

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATION
THE ORGANISATION OF CIVIL STATUS	Identifying the Civil Status Registrars and the Civil status Certificates	• Definition of the civil status officer • The various certificates (Birth certificate, Marriage certificate, Death certificate) **Outline the content of a marriage certificate** • Outline the content of the death certificate • State the importance of a marriage certificate • Give the reasons for the rectification and reconstitution of a civil status certificates • Describe the application and content of the application for rectification and reconstitution of a civil status certificate	Identify civil status officers and the various certificates	A sample for any of the civil status certificate be shown to learners
FAMILY LAW	Examine the capacity and the formalities to marry. The parties involved	• Definition of marriage • Conditions for a valid marriage • Publication of bans • Celebration of marriage • Objection to marriage • importance of a marriage certificate • Dissolution of marriage ○ Matrimonial property ○ Custody of children ○ Customary dowry,	Proper explanation of the conditions for the formation of a valid marriage..	
LAND LAW	Outline the law governing the concept of land and ownership	• Define land • and ownership • List and explain the various Types of lands ○ Private land ○ Public land ○ National land,	Clearly show The differences between the various types of lands acquisition of land and limitations to ownership.	practical example to enable learners master the land law.

TOPIC	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATION
		• Define land certificate • Features of ownership. • How land ownership can be loss • Give the definition of expropriation • Easement, types of easements or servitude • Define and state the composition and functions of a land consultative board		

Subject: LAW Class: UPPER SIXTH Specialties: ALL TST	Hours per week: 3H Annual minimum: 66H Coefficient: 3

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATIONS
CONCEPTS OF COMMON LAW AND CIVIL LAW	Acquire basic knowledge of common and civil law	**Common Law** • Definition of Common Law • Characteristics of Common Law ; • Defects of the common law • Origin of Equity	Proper explanation of the basic concepts of common and civil law	
		Civil Law • Definition of civil Law • Origin of civil law • Characteristics and origins of the civil law. • Natureof civil law • Differences between legal rule and moral rules		
LABOUR LAW	Examine the stages of the execution of a valid contract of employment	**Basic concepts on Contract of employment** • Definition of contract of employment • Conditions for valid contract of employment • Characteristics of contract of employment. • Parties to a contract of employment • Types of contracts of employment **Execution of a contract of employment** • Rights and duties of the parties to a contract of employment • Sanctions for failure to execute their obligations	Examination of the stages of the execution of a valid contract of employment	

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATIONS
	Elaborating the main instances of Suspension and Termination of contract of employment.	**Suspension Of Contract of Employment.** ○ Definition of suspension of labor contract ○ Main instances of suspension • Effects of suspension of a labour contract **Termination of a labour contract** • Definition of termination of contract of employment • Types of termination of employment (justified and unjustified) • Wrongful termination of contract of employment • Effects of termination of contract of employment	Proper explanation of suspension and termination of labour contract	
LEGAL CONDITION OF WORK.	Acquisition of knowledge of the legal conditions of work in the labour market.	**Legal conditions of work** • Definition of conditions of work • Legal duration of work and its exceptions • Rest periods • Types of leave (annual leave, maternity leave, paid leave etc) • Paid and unpaid leave	. Proper acquisition of knowledge of the legal conditions of work in the labour market	

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATIONS
LABOUR DISPUTE	Identify ways of settling labour dispute.	**Labour disputes** • Definition of labour dispute • causes of labour dispute • Types of labour disputes (Individual and collective) • Procedures for settling individual and collective labour disputes • Compositionand competence of the court settling individual labour disputes • Procedures to settle a collective labour dispute • Effectsof collective labour dispute (strike and lock out)	Effective Identification of a situation of labour dispute and its settlement	A visit to an Enterprise will be of importance
TRADE UNIONS/ STAFF REPRESEN-TATIVE	Identification of the role of a trade union and staff representative to a worker	**Representation of workers in an establishment** **The Trade union** • Definition and objectives ofa trade union • Sourcesof revenue of a trade union • Types of trade unions • Federation of a trade union **The Staff Representative** • Definition of a staff representative • Conditions of election • Dutiesand protection of a staff representative Loss of mandate of a staff representative	Proper identification of the role of a trade union and staff representative to a worker	

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATIONS
LAW OF AGENCY	Acquisition of knowledge on agency relationship	• Definition of agency • Creation of an agency • Types of agencies • Rights and duties of the agent and the principal • Termination of agency relationship	Effective acquisition of knowledge on agency relationship	
COMMERCIAL LAW . .	. Acquire knowledge law and OHADA treaty	**Basic concepts** • Definition commercial law • Domain and importance of commercial law • Sources of commercial law **OHADA** • Brief history of the OHADA treaty • Definition and objectives of OHADA **The Trader** • Define a trader • State the qualities of a trader • Outline the rights and duties of a trader **Commercial sale** • Definition of commercial sale • Elements of a commercial • Definition and duties of the parties in a commercial sale • Effects of commercial sale • Remedies available to a seller in a commercial sale **Commercial companies** • Define company law and commercial companies • Conditions for the creation of commercial companies • Sanctions for failure to observe these	Acquisition of the legal principles involved in trading profession.	

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATIONS
		Types of limited liability companies • Private limited companies. • Public limited companies • Definition, objectives, sources of income, advantages and disadvantages of private and publiclimited company • Othertypes companies		
	Acquisition of knowledge relating to specific aspects of land law in Cameroon .	**Layout** • Define layout • Types of layouts (state layouts, individual layouts, special layouts)	Accurately differentiate the different types of layouts	Practical example of layouts
		• Definition of land • Types of land • Procedure of obtaining land title • Nullification of a land title	Properly state the procedure for acquiring land titles	
		Land consultative board • Compositionand duties • Definition of demarcation • Personsinvolved in demarcation • Topographic fees	Proper identification of the persons involved in demarcation	
		Expropriation of Land • Definition of expropriation • Compositionof the commission of expropriation. • Dutiesof the commission in charge • Proceduresfor expropriation and compensation	Identify the act of expropriation of land and the commission in charge properly	

TOPICS	COMPETENCES	CONTENTS	PERFORMANCE CRITERIA	RECOMMENDATIONS
Public contracts	Identification of Public contract and the different procedures for the award.	**Public contracts** • Definition of public contracts and tender • Typesof contracts • Award of contract by invitation. • Award by mutual agreement.	Properly Identify Public contract and the different procedures for the award	

SUBJECT: SOCIAL LIFE Class: LOWER SIXTH Specialty: HEC	HOURS PER WEEK: 3H ANNUAL: 66H COEFFICIENT: 3

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATION
JUVENILE DELINQUENCY	Enumerating the measures taken against juvenile delinquency	**JUVENILE DELINQUENCY** • Explain the notions of social ills and juvenile delinquency • Give the causes of juvenile delinquency • State the preventive measures and fight against juvenile delinquency	Proper acquisition of preventive measures to fight against juvenile delinquency	
ALCOHOLISM, TOXICOMANIA AND SMOKING	Identifying the causes and effects of alcoholism, and drug abuse.	**Alcoholism Toxicomania and smoking**. • Explain the notions of alcoholism, smoking and drug abuse • Identify the causes of each of these ills • Give the types of drugs • Point out the effects of drug, tobacco and alcohol on individuals, society, and the economy • State the means to fight against drug abuse, smoking and alcoholism • Sensitise the masses on the dangers of drugs, tobacco and alcohol.	Elaborate the causes of alcoholism, the effects of drugs especially on teenagers.	Clear examples of Drug victims be cited Some pictures will be necessary.
CORRUPTION AND MISAPPROPRIATION OF PUBLIC FUNDS	Identifying the causes, consequences and measures taken against corruption and embezzlement.	**CORRUPTION AND MISAPPROPRIATION OF PUBLIC FUNDS**. • Definition of the two terms • Give the causes of corruption and misappropriation of public funds and their manifestation • Bring out the consequences of corruption and misappropriation of public funds on the society and on the economy • State the means to fight and reprimand these	Cite concrete examples of corruption and embezzlement in the country and possible consequences	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATION
		ills		
SECTS	Identifying the types of sects and the way they manifest	**SECTS.** • Define types sects, effects and measures taken to fight against these ills • Sensitise the masses on the effects of these sects	Proper explanation of the different types of sects in the community.	Practical Examples
HOMOSEXUALITY, PEDOPHILIA AND RAPE	Understanding the causes, consequences and measures taken against these ills	**HOMOSEXUALITY PEDOPHILIA AND RAPE.** • Explain the notions of homosexuality, pedophilia and rape • Give the causes of these ills • Consequences • Identify the means to fight against and measures to suppress each of the ills	Outline the dangers and consequences of these ills and the preventive measures	Examples be make known to teenagers in the society.
STIs AND HIV AIDS (Gonococci, syphilis, chlamydia, AIDS,…)	Enumerating the means of transmission symptoms effects.	**STIs ,HIV AIDS (Gonococci, Syphilis, Chlamydia** • Explain STIs, Gonococci, Syphilis, Chlamydia, AIDS… • Identify the means of transmission, the microbes or viruses responsible for these illnesses • Describe the symptoms of these sicknesses • List out the means to fight against these illnesses	Proper explanation of the means by which these diseases can be contracted and its symptoms, effects and preventive measures of these diseases..	Practical Examples
OTHER CURRENT ILLNESSES (malaria, Hepatitis, cardio-vascular illnesses…)	Identifying the means of transmission symptoms, effects and prevention.,	• **OTHER CURRENT ILLNESSES** • Explain the notions of malaria, hepatitis, cholera, cardio-vascular illness • Identify the transmission modes of these illnesses and their effects on the society • Describe the symptoms • Give the means to fight against them	Proper understanding of the various illnesses and the prevention.	

SUBJECT:SOCIAL LIFE Class: UPPER SIXTH specialty: HEC	HOURS PER WEEK: 3H ANNUAL: 66H Coefficient : 3

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
SOCIAL WORKS	Identifying childcare and re-education institutions	**CHILD CARE AND RE-EDUCATION INSTITUTIONS** • Define child care (nursery, daycare, creche…) and re-education institutions (reception and observation centres, re-education centres, accommodation centres, home atelier…) • Determine the missions of child care and re-education institutions • Give the admission and stay conditions into these institutions	List the different types of child care (nursery, Day,care, crèche…)and re-education institution.	
	Provide care to the elderly and handicapped persons	**ELDERLY CARE AND HANDICAPPED PERSONS INSTITUTION**. • List institutions in charge of old age persons and those in charge of handicapped persons, giving particular missions for each • Identify their difficulties, their priority needs	• List institutions in charge of old age persons and those in charge of handicapped persons. • Proper care of elderly and handicapped persons	Real life situation
THE NATIONAL SOCIAL INSURANCE FUND	Identifying the National social insurance fund and the aims and objectives.	**THE NATIONAL SOCIAL INSURANCE FUND** • Aims of the NSIF • The branches of the NSIF • Conditions for beneficiaries to	Describe the National Social Insurance, the various branches.	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		benefit • Various professional risks handled by NSIF		
ACTIVE POPULATION AND ITS TRANSFORMATIONS	Identifying the active population and the socio-professional categories.	**ACTIVE POPULATION AND ITS TRANSFORMATION** • Explain the notions: population, active population and inactive population • Identify the socio-professional categories and activity area • Enumerate the evolution factors of active population	Describe the active population and the inactive population. List the evolution factors of active population.	
PROFESSIONAL TRAINING, EMPLOYMENT AND UNEMPLOYMENT	Describing the various types of professional training.	**PROFESSIONAL TRAINING** • Define professional training • Explain the notions of professional training, employment and unemployment • Identify the types of professional training, of employment	Describe the procedures amd objectives of training.	Emphases be made on professional training to reduce the number of job seekers.
	Examine the causes of unemployment and fight against.. ..	**UNEMPLOYMENT** • Define unemployment • Give the main causes of unemployment Organs to fight against unemployment (NEF, MINEFOP, project financing organs…) • Know how to build-up a project	Give the main objectives to fight against unemployment	Increase the number of job providers.
		THE CREATION OF EMPLOYMENT/ JOBS • Explain the techniques used for the creation of a job	Describe the various techniques to build up a project.	Example Food processing project.

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
		• Identify the qualities of a job creator/researcher • Constitute a candidate file		
CONTRACT OF EMPLOYMENT	Identification of the conditions and characteristics of a valid contract	• Definition of employment contract • Give the validity conditions, elements and characteristics of an employment contract		
	Elaboration of the rights and obligations to an apprenticeship, and probationary contracts.	**PROBATION AND APPRENTISHIP CONTRACTS** • Define both notions • The characteristics of both • Give the rights and obligations of parties .to these contracts.	Describe an apprentice and his rights and obligations	
		TERMINATION OF CONTRACT OF EMPLOYMENT • Determine the rights and obligations of parties during termination • Determine the effects of termination • Calculate indemnities of parties and prior notice.	List the rights and duties of parties during the rupture of a contract.	Visit an enterprise and sample of a contract form be provided.
LABOUR CONFLICTS	Acquisition of knowledge on labour conflicts and procedures for settling	**LABOUR CONFLICTS** • Definition of labour dispute • Individual labour dispute (definition, procedure for settling dispute) • Collective labour dispute	Proper explanation of the causes and resolutions for labour disputes	

TOPICS	COMPETENCES	CONTENT	PERFORMANCE CRITERIA	RECOMMENDATIONS
	disputes	(definition, procedures for settlement). • Effects of failure of the Arbitration procedure (strike, lockout)		
REPRESENTATION OF WORKERS IN THE ENTERPRISE	Describing the staff representative, his attributes and mission in the enterprise.	**STAFF REPRESENTATIVE** • Definition of a staff representative • Describe the designation modes of the staff representatives • Give the eligibility conditions • Determine the number of staff representatives and their missions in the enterprise • Give the means of protection of the staff representative	Outline and explain the eligibility, elections, duties and protection of the staff representative.	
PROFESSIONAL RISKS	Identifying professional risk causes and methods of prevention.	PROFESSIONAL RISK • Definition of professional risk • The different types of risk • Causes of professional risk • Means to prevent professional risk.	Master the different types of risk causes and prevention.	
CONSUMPTION	Identifying the rights and duties of the consumer in business.	**CONSUMPTION** • Define a consumer • Give the rights and obligations of consumer • State the information organs and defence of the consumer • Manage a budget, effect its purchase, live by saving energy	Know who is a consumer. his rights and duties.	