

ENT S6

End of Unit1 Assessment

1. Explain the positive and negative effect a cement factory to be located in your sector is likely to have on the natural environment
2. Explain what you can do to reduce the negative effect of your business activities on the natural environment.
3. a. Why is it necessary for an entrepreneur to take care of the natural environment?
b. Identify and explain the responsibility of business to society and the environment
4. Differentiate between the economic environment and the legal environment of a business
5. Discuss the role of entrepreneurship in socio economic development
6. Briefly explain how the following external business environment factors may negatively affect business activities
 - a. Economic environment
 - b. Legal environment
 - c. Natural environment
 - d. Society
7. Observing what is surrounding you in your community, explain the changes that you have seen in regard to socio economic development
8. In your community, examine the major indicators of socioeconomic development

End of Unit 2 assessment

Part A (Multiple choice questions) choose the most appropriate answers

1. EIA is defined as (select one):
 - a. A process of identifying, predicting, and evaluating the likely impacts of a proposed project or development to define mitigation actions to reduce negative impacts and to provide positive contributions to the natural environment and well-being.
 - b. A report written by government representatives on the planned development impacts of environment, socio-economic issues and culture.
 - c. Project life-cycle assessment.
3. What is essential in an EIA? (Select all that apply):
 - a. That it allows decision makers to assess a project's impacts in all its phases
 - b. That it allows the public and other stakeholders to present their views and inputs on the planned development
 - c. That it contributes to and improve the project design, so that environmental as well as socioeconomic measures are core parts of it
4. What is the purpose of the —screening‖ step of EIA? (Select all that apply)
 - a. To assess the quality of the project design
 - b. To facilitate informed decision making by providing clear, well-structured, factual analysis of the effects and consequences of proposed actions
 - c. To determine whether a full EIA is needed
4. Which type of project usually requires an EIA? (Select all that apply):
 - a. Small housing building
 - b. Dams and reservoirs
 - c. Industrial plants (large scale)
 - d. Community garden development
 - e. Irrigation, drainage, and flood control (large scale)
 - f. Mining and mineral development (including oil and gas)
 - g. Port and harbour development
 - h. Development of wells in the community
 - i. Reclamation, resettlement and new land development;

- j. Thermal and hydropower development
 - k. Outdoor recreation
5. EIA is usually required for a development project when (select all that apply):
- a. Large changes are expected in the environment
 - b. Limited impacts are expected in the environment
 - c. A small area is expected to be affected by the project
 - d. There are potentials for transboundary impact
 - e. Many people are likely to be affected by the project
 - f. No cumulative impacts are expected
 - g. There are protected areas in the project area of influence
6. What specific aspects does a good EIA report and review include? (Select all that apply)
- a. Assessment, mitigation measures and related plans
 - b. A terms of reference (TOR)
 - c. A generalized set of assumptions about the project benefits described in highly technical terms.
 - d. A satisfactory prediction of the adverse effects of proposed actions and their mitigation using conventional and customized techniques.
 - e. Information that is helpful and relevant to decision making.
7. What kind of monitoring is referred to when we speak of monitoring a development project (select all that apply?)
- a. Monitoring indicators that measure the impacts on the environment and communities as a result of the development project
 - b. Ensuring the fulfillment of all the commitments made in the approved EIA.
 - c. Keeping track of changes that may happen in the environment and communities because of the project and other local and/or global changes, such as changes in livelihoods due to economic crisis or migration, differences in water availability due to drought, etc.
 - d. Keeping track of the political context, to ensure that the project retains its licence.

Part B (True/False questions)

- 8. Frequency of monitoring will be determined by the nature of the project. True or false?
- 9. A good quality EIA might still lead to the planned development not being permitted to go ahead based on the identified impacts .True or false?
- 10. The EIA Report is compiled by the designated government agency. True or false

End unit3 assessment:

- 1. In group of students, identify a business project you can operate after school. For this project identified, explain how the business will contribute to promote export of the products to the foreign countries. List and explain what you can do to encourage entrepreneurs to go for delivering their products out of Rwanda.
- 2. Identify some of the measures to help people develop a positive attitude towards customs declaration.
- 3. Identify some challenges encountered at customs department

- 1. What do you understand by CSD account?
- 2. Explain the role of Central Exchange Depository System in capital market.
- 3. Explain the process of opening a CSD account.

End of unit4 assessment

- 1. Discuss the role of capital market on the financial market on the country's economy
- 2. Explain the role of stockbrokers in stock exchange process.
- 3. Summarize advantages of investing at the Rwanda Stock Exchange.
- 4. Discuss the difference from primary capital market from secondary capital market.
- 5. Describe/explain the process of joining RSE
- 6. Janet Wood, a U.S. Citizen, is considering making a \$50,000 investment in the bonds of the Bank of Kigali. The bonds are denominated in Frw. If the Frw decline in value against the dollar after Janet buys the bonds,

what will happen to Janet's investment? What other risks does Janet bear with this investment? If Janet's bank decides to buy the bonds, how could it better withstand the risks?

7. Floruty, a company that went public in 2016, announced the sale of an additional 50 million shares of its common stock on April 1, 2018. Before deciding on the additional stock, Floruty analyzed how its stocks and bonds were trading in the secondary markets. Why did Floruty study the secondary markets if the additional shares of common stock were considered new issues, thus being sold in the primary markets?

8. Explain what might happen in the economy if there were no financial institutions

Application activity 5.5:

Kate's Fashion boutique is a fashion house in downtown Kigali that was started on January 15, 2015 with Kate's investment of 15,000Frw. During the 1st quarter of operation, the company made a profit of \$10,000 and Kate decided to withdrawal 5,000Frw from the company to pay for her living expenses. Prepare the statement of owner's equity for the quarter ended 14th April 2015.

End of Unit5 assessment

1. On January 1, 2017 Madenge started a travel agency. The following events occurred during that first month.

- On January 2, Madenge invested 1 320 000 Frw cash and 100 000 Frw equipment in the business.
- On January 3, Madenge paid 60 000 Frw cash for furniture for the travel agency.
- On January 5, Madenge paid 50 000 Frw cash to rent the space for his business.
- On January 7, he purchased additional equipment on credit amounting to 320 000 Frw
- On January 8, Madenge started offering services in his business. Cash received from services provided in the first eight days (ended January 15) is 625 000 Frw.
- On January 16, he provided services on account, the amount is 98 000 Frw.
- On January 17, he received a cheque for services rendered the previous day on account.
- On January 19, he paid 75 000 Frw to an assistant for working during the opening.
- Cash received from services provided during the second half of January is 804 000 Frw.
- On January 30, he paid 230 000 Frw part of the money he owed when he purchased equipment on account.
- On January 31, Madenge made a 310 000 Frw cash withdrawal for personal use.

Required

1. Record the preceding transactions in a journal
 2. Post the transactions in a ledger and prepare the trial balance
 3. Prepare an income statement for January
 4. Prepare a statement of owner's equity for January
 5. Prepare a balance sheet as of January 31
 6. Prepare a statement of cash flows
2. a. The following is trial balance of INGENZI Ltd as at 31 December 2012. Prepare the company's trading, profit and Loss account and a balance sheet for the year ended 31 December 2012

Particulars

Stock 1 Jan 2012: 18,160
Sales: 92,340
Purchases: 69,185
Carriage inwards: 420
Carriage outwards: 1,570
Returns outwards: 640
Wages and Salaries: 10,240
Rent : 3,015
Communication : 624
Commission payable : 216
Insurance : 405
Sundry expenses: 318
Buildings: 20,000
Debtors: 14,320

Creditors: 8,160
Fixtures: 2,850
Cash at bank: 2,970
Cash in Hand: 115
Drawings: 7,620
Capital: 50,888
152,028 152,028
Closing stock is Frw 12,000

b. Calculate the following ratios and briefly give an interpretation of the results:

- Acid test ratio
- Mark up
- Gross profit margin
- Stock turnover ratio
- Return on capital employed

c. From the above trial balance, prepare the statement of the owners'

End of Unit 6 Assessment

1. What is the importance of stock and inventory management in organizations?
2. Differentiate between Return inwards and Return outwards.
3. Indicate 3 disadvantages of perpetual inventory system
4. Identify 3 disadvantages of periodical inventory system
5. Suppose you are selected to be the Head of Finance Unit in a newly established public hospital. Prepare a Purchase requisition for your office materials.
6. Explain the relationship between purchase requisition and purchase order.
7. The following information is extracted in the books of a stock manager:
 - 200 bags of 50 kg of cement are bought in January 2016 at a cost of 10, 000 Frw each
 - 100 bags are sold in February
 - 80 bags are bought in March at a cost of 9,500 Frw each
 - 100 bags are sold in April
 - 150 bags are bought in May at a cost of 9,800 Frw each.

From this information, prepare stock cards for cement using:

- (a) FIFO
- (b) LIFO
- (c) WAC

End of Unit 7 Assessment

- 1) In your opinion, explain the meaning of business plan.
- 2) After your study you have a dream to study a small business and you have just writing your business plan. Explain how Rwanda Revenue Authority can use that business plan.
- 3) You have just established a mushroom growing business in your home area. You intend to launch your business to create community awareness. Prepare your launch program.
- 4) Describe three challenges that a new enterprise might face.
- 5) A business that fails to plan will plan to fail. Discuss.
- 6) Explain the term —marketing mix as could be used in business planning.

UNIT 8

Application Activity 8.6

1. Suppose your friend wants to start a business of selling eggs, Prepare for him a business plan of which he will present to Umurenge Sacco-Kabeza in order .to borrow money.
2. Assume you want to open a bakery business in your area, identify all activities required in your business and prepare the action plan to be followed.

End of Unit8 Assessment

1. Suppose your mother wants to start a hotel business, based on your knowledge and skills gained from entrepreneurship subject, Prepare for her the following plans:
 - a) Production plan
 - b) Action plan
2. Explain the various components of a financial plan
3. Explain the guidelines followed in business contingency planning.
4. Mention the elements of a business plan
5. Prepare a business plan for your school business club.

End of Unit 9 assessment

1. Ingabire Sandra and Jean Claude are planning to start up a business in your sector; they approached you for more information on metrology in business activities.
 - a) First explain to them the different types of metrology
 - b) Having accurate measurements in business activities is very important. Justify the statement to the above people feel confident to apply metrology in their business activities.
2. Explain the following concepts as used in metrology
 - a) Quality assurance
 - b) Quality compliance
 - c) Quality management
 - d) Quality management system
 - e) Accreditation
3. Explain the relationship between quality compliance, assurance and management
4. As a member of partnership business that you and the colleagues started in your community, you have been tasked to design for them a Quality Management System (QMS). Using your background knowledge and skills about quality management, design your business' QMS.
5. Describe the procedures that are embedded in quality assurance.
6. Explain how accreditation aids and promotes trade across borders.

End of unit 10 assessment

Part 1 (Multiple choice questions) choose the most appropriate answers by ticking accordingly

1. Resources used to find work include:
 - a. Friends and family
 - b. Newspaper advertisement
 - c. Job notices
 - d. Writing a letter of application to a potential employer
 - e. All of the above
2. A CV should include:
 - a. Contact information
 - b. Skills summary
 - c. Work experience
 - d. Education
 - e. All of the above
3. During an interview:
 - a. Speak quickly so you can share a lot of information about yourself
 - b. Interrupt the interviewer once you have understood the question and have an answer

- c. Present yourself as confident that you can do the job
 - d. Make up answers that aren't always true in order to present your-self positively
 - e. All of the above
4. During an interview when you are asked a question that you do not know the answer. You should:
- a. Ignore the question and talk about something else
 - b. Tell the interviewer you do not know the answer and explain why
 - c. Keep quiet until the next question is asked
 - d. Make up an answer even if it is not completely true
 - e. None of the above
5. Good time management involves:
- a. Planning
 - b. Prioritizing what needs to be done
 - c. Avoiding distractions
 - d. Staying focused on the task
 - e. All of the above
6. You work as a waiter in a restaurant. Fridays are usually busy and they are short of staff but you really want to go out dancing with your friends. You should:
- a. Not show up to work
 - b. Show up to work but leave early
 - c. Plan another evening for dancing with your friends
 - d. Tell your employer that you are sick
 - e. None of the above

Part 2 (True/False questions), Tick accordingly

- 7. A CV and an application letter are the same things. True False
- 8. When you disagree with a co-worker, it is better to avoid an argument by avoiding contact and not listening to his or her ideas. True False
- 9. To manage your time at work and make sure it does not interfere with your personal life, get work tasks done quickly, regardless of the quality of work you do. True False
- 10. Hard working being on time, being respectful, and being honest will help you keep a job. True False

Part 3

- 1. Nyaruguru district is looking for a land officer, explain the process you will follow for applying on the position
- 2. Explain the difference between a CV and a Resume
- 3. What are the elements of a well written CV and application letter?
- 4. Identify and explain the elements of a career plan

11.5. End Unit11 Assessment

Read and answer the following questions

- 1) If you are inside a building and begin to feel the shaking of an earthquake, what should you do?
- 2) If you smell smoke and suspect a fire burning somewhere in the building, what should you do?
- 3) If an unknown chemical spills in your workplace, what should you do?
- 4) If you are working outside when a storm with lightening starts, and you can't get to shelter, what should you do?
- 5) A co-worker slips on a slippery floor and hits his head, losing consciousness. What do you do?
- 6) If a co-worker falls off a ladder and injures his back, what should?
- 7) Which is more hazardous, a sharp knife or a dull knife?
- 8) True or False? If you are caught in a fire you should stay close to the ground.
- 9) What are some security measures that can replace the chance of workplace violence?
- 10) What phone number should you call to report an emergency?
- 11) What should you do for a severe cut?
- 12) What should you do for a very serious second or third degree heat burn?
- 13) You are working on a construction site and a co-worker faints and falls into a trench. What do you do?
- 14) You are driving home from work. It is late and you are on a road in a remote rural area of Kigali. Your motorcycle breaks down. What should you do?
- 15) What are the steps for using a fire extinguisher?

- 16) Name 3 times where it is necessary to wash your hands.
- 17) What is at least one item that should be included in an emergency kit?
- 18) Name two things that should be an Emergency Action Plan.
- 19) If a chemical gets into your eye, what should you do?
- 20) If your clothes catch on fire, what should you do?
- 21) What is at least one factor that increases your risk of being robbed at work?
- 22) What are two methods to clean water so it is safe for drinking?
- 23) What should be used to put out a grease fire on a stove?
- 24) Name 2 personal hygiene practices that can prevent spreading germs when working in a restaurant.
- 25) What does the skull and crossbones symbol mean?
- 26) Wipe cooking services once at the end of every evening when working in a restaurant to avoid spreading germs. True or False?
- 27) What are some security measures that can reduce the chance of workplace violence?
- 28) How many exit routes should a workplace have?
- 29) Describe the possible workplace health hazards depicted by each symbol below

ENT S5

End Unit 1 Assessment

1. —Not all business ideas are business opportunities! What does this statement mean to you?
2. Referring to your community,
 - i) Identify any one unmet customer need and answer the following:
 - ii) Generate any three solutions to the unmet customer need identified above
 - iii) Choose one idea that you think may be turned into a profitable business, and give reasons to support your choice
3. Analyze the picture below and answer questions that follow.
 - i) What is the problem in the picture above?
 - ii) What are the effects of such situations to the community?
 - iii) Suppose this was in your area, generate any 3 ideas in response to the situation above
 - iv) Use the SWOT analysis to evaluate any one idea generated above (iii) for potential business

End of Unit 2 Assessment

1. Analyze the example below and answer questions that follow:
Nkusi and Mukarutesi are capable adults. Nkusi is in the need for a new car. He is on a budget, so he scans the classified ads and finds Mukarutesi, who is selling an old Toyota Carina for 2,000,000Frw. Nkusi calls Mukarutesi and offers 1,800,000Frw. Mukarutesi accepts Nkusi's offer and they decide to meet. At the meeting, Nkusi hands over 1,800,000Frw and Mukarutesi hands over the keys to the Toyota Carina.

Questions:

- a) Is there a valid contract in the above example?
- b) Referring to the elements of a valid contract, support your response
- c) Which type of business contract is represented in the example above?
- d) Which form of business contract would you advise Nkusi to sign with Mukarutesi?
- e) What do you think may lead to the contract in the example above to be terminated?

2. Read the following passage and answer questions that follow.

Ntwali started a business selling general merchandise in his community. He is renting the place where his business operates. Ntwali paid his property owner three months' rent in advance but never asked for receipt. After two months, his property owner says he wants the rent for the two months. Ntwali is perplexed and tries to remind the property owner that he paid his rent for three months. The property owner denies and asks Ntwali for proof of the payment which he does not have. Ntwali is stuck, does not know what to do while the property owner threatens to evict him if he does not pay his rent.

Questions:

- a) What is the cause of the conflict in the example above?

- b) Advise Ntwali on how he can resolve the conflict with the property owner
- c) What are the disadvantages of the form of contract between Ntwali and the property owner?
- d) Help Ntwali design a written contract that he can sign with his property owner to avoid such conflicts again.

End of Unit 3 Assessment

1. It is saying that —tax is the free money to central or local authorities from taxpayers|| do you agree with this statement. Justify your answer
2. Explain different taxes vested to decentralized authority (District revenues)
3. What is the role of EBM in Economic Development of Rwanda?
4. Describe any four principles of tax
5. How tax is used by government to:
 - a) Support Entrepreneurs
 - b) Support the community
6. Calculate the tax liability to be paid by a resident individual whose annual income is 45,000,000Frw. The employee is provided with furnished accommodation and a fuelled car for the private use. The employee has two children attending school. The employer provide an education allowance of 7,200,000Frw per a year, paid on a monthly basis.
7. Fill in gap the following:
 - a) _s punishment is the jail for a period between six (6) months and two (2) years; even the Minister’s order determines an award given to any person who denounces a taxpayer who engages in that act.
 - b) is the compulsory and non refundable payment made by the business to the Government or Local Authority so as to raise their revenues.
 - c) is the one that is exempted from VAT
 - d) one of the taxes vested to the local government (Districts)
 - e) The degree to which the taxpayers meet their tax obligations as set out in the appropriate legal and regulatory provisions is.....

End unit 4 assessment

1. Choose the best answer for the following statements
 - i) Having no research questions or poorly formulated research questions will lead you to poor research findings because:
 - a) You will only consider epistemological queries
 - b) Marks are allocated for having a research question and without them my project will be penalized.
 - c) You won’t know what data analysis method used.
 - d) Your research is likely to be unfocused and you are likely to be unsure what data to collect.
 - ii) What is data collection?
 - a) Collecting the research question and objectives together
 - b) Gathering the information (data) which will help you address your research question
 - c) Reviewing the literature review
 - d) Outlining how you will gather the information for your research question.
 2. Using the knowledge obtained from this unit, outline the essential things to put in consideration when conducting an interview.
 3. As an entrepreneur, you are planning to initiate a new product —Made in Rwanda sandals|| in the market. This is an activity that requires deep and serious research so as you produce a product that will be appreciated by the buyers. You particularly want to find out the following:
 - e) Characteristics of a good sandal
 - f) Size of the market
 - g) Appropriate price
- Required:**
- i) Identify the sample
 - ii) Design a questionnaire to be used while collecting data

- iii) Administer and collect the filled questionnaires
 - iv) Using Microsoft Excel, analyse and interpret the data collected.
4. Explain how research can help the marketing department of a business in achieving its target.

End of Unit 5 Assessment

1. Assume your business is attaining the following:
 - a) Increase in production, profitability and size. This is (Fill in blank).
 - b) A prolonged period of little or no growth for companies. This is (Fill in blank).
2. Assume that you have a mini-supermarket selling fresh milk, juices, bread and cakes in Kicukiro District;
 - c) How would you know that your business is growing?
 - d) How would you know that your business is declining?
 - e) What can you do to minimize such a decline?

Although ICT has led to technological unemployment in some parts, there could be many benefits to entrepreneurs.

- a) Mention some businesses you know, which came up as a result of ICT which operate in Rwanda.
- b) How have these businesses boosted economic development in Rwanda?

End Unit 6 Assessment.

- 1) Write an essay —Technology is something to be welcomed rather than feared.

2) Case study

Mugwaneza has a peanut butter making business. Last week she announced the purchase of new equipments and modern technology that would make a radical change in the production process.

The investment would lead to some employees lose their jobs. Mugwaneza explained to them but there was no doubt, it was in the best interests of the company as a whole.

Employees where not consulted because it would slow up the process and Mugwaneza felt that it was the best decision to make.

In the long run, the modern technology and equipments should increase the businesses' competitiveness and also produce quality products and in large quantities. The working practices would obviously be changed, and employees would have to learn new skills of using them. The employees where promised to be trained, although it was not a guarantee to employ all them if they fail to adapt successfully.

After the announcement, the employees where so furious and considered taking industrial action.

Hearing the rumours of a possibility to strike, Mugwaneza admitted that the issue was not handled very well but would not reconsider the decision.

Questions

- a) What factors may have made Mugwaneza decide to invest in modern technology?
- b) Do you think the employees were right in taking industrial action? Give reasons for your arguments.
- c) Analyze the factors that Mugwaneza might have taken into account before acquiring the modern technology.
- d) Mugwaneza admitted that the issue was not well handled. In your opinion, how should she have handled it?
- 3) a) Distinguish between capital saving technology and labor-saving technology.
 - (b) Explain any 5 advantages and 5 disadvantages of using capital intensive technology.
- 4) a) What is meant by the term —technology\
 - (b) Discuss the pros and cons of labor intensive technology.
- 5) Peter produces flowers and sells them both in the local and international markets. He plans to use e-commerce in his business.
 - (i) Mention any 3 e-shops he can contact for advice.
 - (ii) Explain the merits and demerits of using e-commerce in a business like that of Peter.
- iv. Explain how ICT can be of great importance in financial management.
- v. _The key to better performance is better management rather than more technology.' Critically assess this view.
- vi. Examine the challenges of using Information Communication Technology tools in business

Proofread and correct errors about the business document below and answer the related question

Answer the following questions:

1. What type of business document is indicated above?
2. Proof read again the above business document and identify errors of
 - i. Spelling
 - ii. Punctuation
 - iii. Presentation and layout
 - iv. Re-write the business document correctly.

XWZ Ltd

Huye District

P.o.Box.....

Huye

Tel:1278936045

Date 19/03/2018

ABCLtd

Gasabo

Kigali City

P.o.Box:.....

Yours Sincerely,

Tuday, unfortunately, on opening the carton we found three sets of —Entrepreneurship, part I, II and III incomplete? The last chapter of each of these books is missing. We are convinced it is not your fault. May be at some stage the books were not properly checked. Anyway, we request you to kindly replace them immediately so that we could send them to the text-book where they are urgently needed.

We must first of all thank you for your prompt delivery of the books we had ordered only last week on telephone. For the last so many years of our contact we have been highly satisfied with your prompt and courteous service.

RE: Incomplete parts of Entrepreneurship Books

Dear Sir,

Director Managing

Muhire Anthony

3. After proofreading the above document, write a letter that can be the response of the above document

End of Unit 7 assessment

1. Analyze the photo below and answer questions that follows:

Questions

- a) What does the photo above show? Is it possible for only one person to make a football team and mark goals with other teams?
 - b) Suppose employees of company B are not operating as a team where some workers fight against themselves in their offices. What do you think will happen to this company?
2. Kamaliza is busy chatting on WhatsApp when two customers enter in her alimentation. He sees the customers but continue chatting. The customers make eye contact and ask if there is fresh milk and cake. Kamaliza acts as if he has not seen them. Missing someone to serve them, customers go somewhere else in the other alimentation to buy what they need.
 - i. Comment on the behavior of Kamaliza. How would have kamaliza conducted herself towards the customer? If you were Kamaliza would you have done this?
 - ii. In your own understating, what can be the negative effects of giving bad customer service in business?
 - iii. In a group of four, use a role play and present the above scenario in classroom.

3. According to you how can you treat your customers well if you have a business?

4. It is saying that —Customers are lifeblood and backbone of a business.

Do you agree with this? Justify your answer.

5. Case Study: AMAHORO Hotel Kampire is a manager of AMAHORO Hotel. In previous two years, the hotel had a big number of customers because of the employees who worked with courage because of being motivated through paying them the extra time money, bonus, etc. Nowadays, the net income of the hotel is promptly decreasing because the employees are not motivated. The motivating acts were cut by the manager, and the customers go to the neighboring hotel for the good service found there. Kanyange who is the chairman of the Board of that hotel, he does not know the cause of that income decrease and he decided to hire external market research officer to find the reasons for income decreasing and to suggest the ways forward. After reading the following case of AMAHORO Hotel and based on the knowledge from interpersonal communication, answer the following questions:

1. Explains the mistakes done by the manager of that hotel.

2. Why are the clients of the Hotel decided to change the Hotel?

3. Explain strategies of effective communication that the waitress of the Hotel should use in order to keep the clients

4. Explain the ways of treat customers better and developing customer loyalty in AMAHORO Hotel

5. As the market research officer hired by the owner of the hotel, write a comprehensive report about the research done for identifying reasons for income decreasing in the Hotel and to suggest the ways forward.

6. Compose a letter of termination of the job offer/appointment addressed to the Manager MsKampire.

1. You are the head teacher of a school in your community. Do you think it's important to retain documents or files for the school? Give reasons for your answer.

2. Why do you think it's important for some organizations to destroy old files and documents?

3. a). Visit any office and identify the filing system used.

b). Find out why that system of filing is being used.

c). What challenges does the office personnel meet while using that type of filing system.

4. For the following organizations, choose the best filing system, either centralized filing or decentralized filing system and justify the reasons for choosing it.

(a) A hospital

(b) A staff room at school

(c) A commercial bank

(d) A private business organization

(e) Rwanda education board.

End of unit 8 assessment.

1. With reference to a business project owned by your school business club.

a) Identify how the documents are being filed.

b) Design an organization chart of the business club and give functions for each department

c) Design a job advert for the post of an accountant.

2. You are operating a bookshop in your home area. Some clients return back damaged copies.

Present the goods returned note for the stock returned.

3. a) Describe the ways how you would advise your head teacher to store the information about the students.

b) Describe the different classifications you would advise your librarian to file the school past papers

c) Identify the filling cabinet used in your school.

d) Identify some of the business documents that you know.

e) Explain at least three details of documents

4. You are applying for a post of Head Security Officer for a bank.

Prepare a detailed curriculum vitae and an application letter for the post.

5. Gikundiro is a senior six level student who wants to start a fruit processing business and she needs help from you to:

a) Design an advert for various posts in a fruit processing business.

b) Identify office equipment's she need in her office.

c) Prepare at least two business documents she may need while operating business.

Respond to Gikundiro's request.

End Unit 9 Assessment

Read the following Passage

Does What You Know Now about Money management, Affect Your Future?

- Of course what you know today affects tomorrow
- You couldn't drive a car without a license
- That's why you need to begin learning about how to spend your money wisely today

How Does Your Attitude Toward Money Change As You Age?

- Five Year Old:
Come On mom, can I have some money to buy that ring?
- Fourteen year old:
– Mom I want 10,000Frw to buy that designer label top and those cool pants.
- Eighteen Year old:
– Shoot, I know how can I get money for college. I'll ask mom.
- Forty Year Old

I need to save for my retirement. No excessive spending.

A. Answer the following Questions

1. With examples explain how your money management affects your future wellbeing.
2. When do you think can a person start to save? Explain your answer.
3. Design a financial plan of your choice then do the following:
 - a. Explain the strategies of achieving that financial plan
 - b. Analyse that financial plan and make a budget for it

Additional activities

Based on the financial knowledge that you have about planning, saving and investment, advice someone seeking your financial guidance so that s/he may be financially fit.

END of UNIT 10 ASSESSMENT

1) Uwimana an auditor was employed by SINA Gerard to audit their book on December 31, 2017, he reported the following errors:

- (a) Purchases of goods from Johnson for 6,500Frw were entered in the books of John
- (b) Returns inwards book was under cast by 10,000Frw and was also return outwards book.
- (c) Rent received of 120,000Frw had been entered in error to the rent and rates account.
- (d) The purchase of goods of goods from Juliet 3,250Frw was recorded neither in the purchases account nor in her personal account

Required:

Show the necessary journal entries to record the above errors

2) The trial balance of Bucyanayandi drawn on December, 2017 failed to agree.

The credit side was exceeding the debit side by 25,050Frw a suspense account was opened. The following errors were later discovered

- (a) The owner had taken goods worth 7,000Frw for personal use, but no entry was made to record this fact.
- (b) A credit sale of goods for 940Frw to Mutesi was recorded correctly in the sales daybook, but was recorded as 490Frw in personal account.
- (c) The return outwards book was under cast by 10,000Frw
- (d) Goods worth 22,500Frw were returned by Gatsinzi. This was recorded in the return in wards book only.

Required:

- (a) Pass the necessary rectification entries in the journal
 - (b) Show the suspense account the way it would appear following the correction of the above errors.
- 3) Using your knowledge in accounting both in S4 unit 10 (Initiation to accounting) and this unit (Accounting prime books) of S5,

A. Pick up the Most Appropriate

- (i) The prime function of bookkeeping is to:
 - (a) Record economic transactions

- (b) Provide information for action.
- (c) Classifying and recording business transactions
- (d) Attain non-economic goals.
- (ii) The following is the original form of accounting:
 - (a) Financial Accounting; (b) Cost Accounting
 - (c) Management Accounting; (d) Inflation Accounting

(iii) This system is universally followed in accounting:

- (a) Single Entry System; (b) Double Entry System
- (b) Cash Accounting; (d) Cost Accounting

4) In this system of accounting, entries are made only when cash is received:

- (a) Cash accounting; (b) Double entry system
- (c) Inflation system; (d) Deflation system

5) Management Accounting is a valuable aid to management in respect of:

- (a) Presentation of accounting data; (b) Recording of accounting data
- (c) Recording of costing data; (d) None.

6) The basic function of financial accounting is to:

- (a) Assist the management in performing managerial functions.
- (b) Record all business transactions.
- (c) Controlling business
- (d) Analysis and interpretation of financial data

7) Bookkeeping is mainly concerned with:

- (a) Preparation of financial statements
- (b) Recording financial data relating to business operations in books of accounts
- (c) Summarizing the recorded data
- (d) Interpreting the data for internal and external end users

8) Whether the following terms are synonymously used in accounts

- (A) Receipt (B) Revenue
- (C) Income

These are the following options:

- (a) A and B; (b) B and C
- (c) A, B and C; (d) None

9) Recall your Memory and answer using True or False)

1. Book-keeping is a part of accounting.
2. Accounting is an exact science.
3. Approach for subjects —Accounting‖ and —Accounting for Managers‖ is one and the same.
4. Amount owed to outsiders (excluding the proprietor) is called ‘_Capital’.
5. Comparison of capital between two periods is an indication whether the business is profitable or not, if there is no introduction of capital or withdrawal in the form of drawings during the period of comparison.
6. Trade discount is allowed only on cash sales and not on credit sales.
7. Cash discount and trade discount are not allowed, simultaneously, in one transaction.
8. Total assets minus capital is equal to liabilities.
9. An increase in assets is necessarily due to profits.
10. ‘_Drawings’ reduces capital.
11. Liabilities are decreased by losses and increased by profit

10) The following information relates to the business of Uwimana traders for the month of September 2012

1st Sept commenced a business with 120,000Frw half in the bank and half in cash

2nd Sept bought land by cheque 100,000Frw

4th Sept Bought goods for cash 60,000Frw

6th Sept Bought furniture and paid a cheque of 40,000Frw

7th Sept Sold some of the goods for cash 110,000Frw

8th Sept Bought a mortal van from Nissan Rwanda and was issued with an invoice 90,000Frw

13th Sept Bought goods from Okello on credit for 130,000Frw

16th Sept Sales by cheque 90,000Frw

17th Sept He returned some goods to Okello 30,000Frw
21st Sept Drawing in cash 50,000Frw
23rd Sept Paid Nissan Rwanda a cheque for their debt
25th Sept Sold goods on credit to Jackie 120,000Frw
25th Sept Jackie returned some goods 40,000Frw
27th Sept Paid Okello the balance in cash
29th Sept Sold goods for cash 80,000Frw
30th Sept Jackie settled her debt in full using a cheque.

Question: 1. Open the ledger accounts to record the above transaction.

2. Balance off the accounts

3. Extract a trial balance as at 30th September 2012.

11) The following information was extracted from the books of John enterprises on the month of April, 2016 in Frw

April 1st: Balance b/d from March: cash at hand 4,800,000Frw, Cash at bank 6,500,000

Debtors: Ineza 1,200,000Frw; Rachelle 2,800,000Frw

Creditors: Alice 2,600,000Frw; Eric: 4,400,000Frw

April 2: Ineza cleared his account by cheque after deducting 2.5% cash discount

April 8: Withdrew cash for business use worth 1,400,000

April 14: Received cash from Rachelle in full settlement of her account less 2% cash discount

April 20: Paid cash for wages worth 1,300,000Frw

April 26: Issued a cheque to Alice in full settlement of her account less 3% cash discount

April 28: Deposited cash into bank worth 1,000,000

April 30: Paid Eric by cash after deducting 2.5% cash discount

Required:

1. Determine the capital as at 1st April, 2016

2. Show the journal entries

3. Write up a three columns cashbook and balance it

4. Show/post discount accounts to the relevant ledger.

End of unit 11 assessment

Circle an answer for each statement.

1. Universal human rights include the following:

- a) The right to education
- b) The right to shelter
- c) The right to practice the religion of your choice
- d) All of the above
- e) None of the above

2. Rights and responsibilities are the same for employers and employees

True False

3. In Rwanda, an employer does not need to:

- a) Provide regular breaks for employees
- b) Maintain a safe workplace
- c) Pay employees the agreed-upon wage on time
- d) Pay for employee's transportation to work

4. In Rwanda, an employee has the responsibility to:

- a) Respect and follow directions given by the employer
- b) Avoid hazards at the workplace
- c) Keep equipment in good working order
- d) Show up on time
- e) All of the above

5. The Rwandan labor law protects workers against harassment, intimidation and violence.

True False

6. Women should not report sexual harassment by their supervisors because they will lose their job.

True False

7. Rwandan labor law protects adults, not youth.

True False

End of Unit 12 assessment

1. *Circle an answer for each statement.*

1) Leaders should always make decisions on their own without getting input from others who are not leaders.

True False

2) Effective leaders:

- a) Are creative
- b) Have self confidence
- c) Are flexible
- d) Have a positive attitude
- e) All of the above

3) A leader should choose one style of leadership and always stick to it –authoritarian, persuading, consulting, or joining.

True False

4) When giving instructions to a group of people, you should:

- a) Repeat the question
- b) Ask if the question is clear
- c) Ask someone to say the question back to you in their own words
- d) All of the above
- e) None of the above

5) To be successful, teams need:

- a) Different goals
- b) Vague roles and tasks
- c) Trusting relationships among team members
- d) All of the above
- e) None of the above

6) To develop team spirit, develop a common goal and make sure all team members feel they have something to contribute.

True False

7) Problem solving steps include:

- a) Defining the problem and getting more information
- b) Generating ideas on how to solve the problem
- c) Choosing, implementing and evaluating a solution
- d) All of the above
- e) None of the above

8) You are leading a team to accomplish a task that is more difficult than you expected. You should:

- a) Give up in order to stop wasting valuable time
- b) Listen to only those team members who agree with your opinions
- c) Maintain a positive attitude and encourage others to participate
- d) Focus on one solution

9) Real leaders include only those who are famous.

True False

10) Promoting group cooperation means encouraging people to be open to the ideas of others.

True False

2. Your class visits the community to identify any problem affecting the community members and come up with a solution to the identified problem.

Questions:

- a) You need to choose a leader to help the team reach its goal, what kind of leader would you propose for your team?
- b) What style of leadership would you advise the leader to apply as he/she leads your team to reach its goal?
- c) What do you think the new leader should do in order to lead a successful team?

d) What advice would you give the leader in order to strengthen teamwork or working together towards reaching your goal?

3. Read and analyze the following scenarios and decide which leadership style is depicted

a) Juliet is the leader of an organization that provides computer services. She has realized that there is a problem with the way they advertise their business. Sitting at her desk, she lists some approaches they can take to improve their communications. She then tells the other employees what they need to do without asking for anyone else's ideas.

b) Sheja is the manager of a catering service called Best Bakery. They have been asked to prepare cakes for an upcoming wedding of the daughter of a political leader. She decides that coconut cakes will be the best and calls the staff together to discuss the order. She informs them of the order and then launches into a speech about all the advantages of making coconut cake. Others express an interest in making vanilla cakes but in the end, Abena convinces them that coconut is best.

c) Jean de Dieu is the owner of a successful auto mechanic workshop. A customer has brought a vehicle in that has multiple problems. He asks his team to assess the problems and get back to him with possible solutions. A few hours later they have a meeting to discuss what they have found and what they propose. They have a discussion, Jean de Dieu gives some advice and the team begins to repair.

d) Peter runs a tailoring business in town. He has 5 employees. With an upcoming holiday, they have many orders to fulfill. Peter gathers all the employees to get their opinions on how to best manage the process so they can meet the deadlines. In the end, they decide together to divide tasks amongst themselves. Kwesi and two others were tasked with cutting and shaping the cloth while the other tailors would do the sewing. In the end they managed to keep all of their customers satisfied.

e) Keza is one of the leading members of the community youth association in a rural area. Following the illness of several community members, she decided it was necessary for community members to have better access to potable water. During weekly youth association meetings, she shared her vision and got others interested in resolving the problem. Together they researched different possibilities such as working with local government offices to mobilize resources to install a borehole (pipe drilled down to access clean water). During their association meetings, Keza always recognized the effort individuals was making. Eventually the youth were able to mobilize the resources necessary to access clean water. The youth and the community members were all inspired by her commitment and hard work to make it happen.

4. Read the following passage and answer questions that follow.

Ntwali started a business selling general merchandise in his community. He is renting the place where his business operates. Ntwali paid his property owner three months' rent in advance but never asked for receipt. After two months, his property owner says he wants the rent for the two months. Ntwali is perplexed and tries to remind the property owner that he paid his rent for three months. The property owner denies and asks Ntwali for proof of the payment which he does not have. Ntwali is stuck, does not know what to do while the property owner threatens to evict him if he does not pay his rent.

Questions:

Referring to the problem solving steps, help Ntwali resolve the above problem

End of Unit 13 Assessment

1. Your school organized a business club competition where different students had to exhibit their products. You are among the judges

Photo courtesy of EDUCATE! EXCHANGE 2016-17

Secondary source: Figure: 13.7. Learners display products from their clubs

Questions:

1. Basing on your background knowledge on conformity assessment;
 - a) Explain the key issues you will focus on to ensure the products meet the required competition standards.
 - b) Explain why it is important to have teams go through the above steps identified
 - c) If the teams want to start businesses to sell their products on the market (local and regional), what advice would you give them so as to have their products conform to standards
 - d) Explain why it is important for them to have their businesses meet the conformity assessment.
2. Explain the importance of conformity assessment for health and safety of consumers, fair trade and market access
3. Explain the importance of accreditation for certification services and testing laboratories