



BOTSWANA
EXAMINATIONS
COUNCIL

JUNIOR CERTIFICATE EXAMINATION

ASSESSMENT SYLLABUS

COMMERCE & ACCOUNTING
CODE 026



2013

026
CODE

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

Botswana Examinations Council

Private Bag 0070

Gaborone

Plot: 54864 Western Bypass

Tel: 3184765/ 3650700

Fax: 3164203/ 3185011

Email: enquiries@bec.co.bw

CONTENTS

FOREWORD	4
ACKNOWLEDGEMENTS	5
1. INTRODUCTION	6
2. GENERAL AIMS OF ASSESSMENT	7
3. ASSESSMENT OBJECTIVES	8
4. SCHEME OF ASSESSMENT	10
5. ASSESSMENT GRID	14
6. GRADE DESCRIPTORS	15
7. INCLUSIVE ASSESSMENT	17
8. COURSEWORK	18
9. APPENDIX A: MARKING CRITERIA FOR CENTRE-BASED ASSESSMENT	19

FOREWORD

The Botswana Examinations Council is pleased to release the assessment syllabus for the revised Junior Secondary Education curriculum implemented in January 2010.

The purpose of this assessment syllabus is to guide schools, teachers and other educational institutions on what will be assessed in the subject area and how the assessment will be carried out for certification of students completing the Junior Secondary Education.

The curriculum at junior secondary level, puts emphasis on understanding and application of concepts; development of high order thinking skills (HOTS) such as inquiry, decision making, reasoning, creative, analytical, problem solving and process skills. It also calls for the acquisition of hands on experience that should increase the participation and performance of all groups e.g. groups of different abilities, learners with special needs, girls and boys.

All these skills entail more practical and challenging content and tasks that require higher levels of engagement of a learner's cognitive ability. The assessment syllabus has been designed to allow these higher order thinking skills to be assessed. It assesses what candidates know, understand and can do, enabling them to demonstrate their full potential.

The assessment syllabus is intended to promote a variety of styles of teaching, learning and assessment to enable candidates to progress to higher levels of learning. Therefore, teachers must be proficient in planning and directing a variety of learning activities. They should be conscious of the need for the students to be accountable and responsible for their own learning to some extent. They must also take into account the widening different levels of achievement which they aspire to. This implies active participation by both students and teachers, the creation of rich and diverse learning environments and the use of relevant assessment procedures to monitor the development of each learner.

It is important then that we value the student's own experiences, build upon what they know and reward them for positive achievement. This assessment syllabus is the outcome of a great deal of professional consultation and collaboration. On behalf of the Botswana Examinations Council, I wish to express my sincere gratitude to all those who contributed to the development and production of this assessment syllabus.



Executive Secretary

ACKNOWLEDGEMENTS

BEC would like to acknowledge the following for their contributions in the development of the Commerce and Accounting JCE Assessment syllabus:

Ms Lydia Makgoma	Teacher Training & Development
Mr Kobina Dadzeasah	Curriculum Development & Evaluation
Ms Kobontle Kgakge	Curriculum Development & Evaluation
Mr Johannes Rantoba	Tonota College of Education
Ms Keneilwe Michael	Selepa JSS
Ms Georginah Mokoto	Tlthomo JSS
Ms Thato Seipone	Gaborone West JSS
Mr Shadreck Chitanda	Donga JSS
Ms Womba Manela	Setlalekgosi JSS
Ms Ophala Balaotse	Moshupa SSS
Mr Jonnes Appiah	Botswana Examinations Council
Ms Utlwanang Abram	Botswana Examinations Council

1. Introduction

As part of the Botswana Junior Secondary Education Programme, this Commerce and Accounting syllabus is designed to provide a framework for the assessment of candidates who have completed the three-year course based on the revised Junior Secondary Commerce and Accounting teaching syllabus.

The Junior Secondary Education Commerce and Accounting Assessment Syllabus aims to afford the candidate an opportunity to fully demonstrate their potential and exhibit the knowledge and skills they possess through a variety of assessment modes. The syllabus also aims at providing information on what will be assessed and how it will be assessed with the intention of comparable standards from year to year.

Candidates will be assessed on a scale of A – E.

This syllabus should be read in conjunction with:

- (a) the Junior Secondary School Commerce and Accounting Teaching syllabus;
- (b) the specimen question papers and marking schemes.

This syllabus is available to private candidates. Private candidates are allowed to carry over their coursework marks from a previous year.

The outcome of instruction in the content prescribed by the Commerce and Accounting teaching syllabus will be assessed through two written papers and centre-based assessment.

2. General Aims

The syllabus embraces the subject aims defined in the Commerce and Accounting teaching syllabus. The assessment syllabus has the following additional aims:

- To ensure proper assessment of all the important skills in the curriculum
- To enable both teaching and assessment to cater for all ability levels
- To provide an efficient evaluative mechanism of the curriculum
- To encourage an investigative approach to learning
- To provide internationally recognised standards
- To enable the students to realise their full potential

3. Assessment Objectives

For purposes of assessment, the behavioural outcomes of instruction in the prescribed content have been classified into three broad skill areas known as assessment objectives. Brief descriptions of the assessment objectives are given below.

Assessment Objective 1: Knowledge and Understanding

Candidates will be assessed on the ability to demonstrate business knowledge and understanding in relation to;

- 1.1 appropriate use of concepts, conventions, principles and techniques in Commerce and Accounting;
- 1.2 the operation of business and its environment;
- 1.3 the importance of communication and documentation and the impact of Information Technology.

Assessment Objective 2: Business and Entrepreneurial Skills

Candidates will be assessed on the ability to demonstrate the skills of establishing, operating and managing a business by;

- 2.1 planning the business structure and work schedules, finances, marketing strategies and production processes;
- 2.2 recording and analysing business information;
- 2.3 preparing and reporting of financial statements.

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

Assessment Objective 3: Investigation and Problem Solving

Candidates will be assessed on the ability to;

- 3.1 plan and carry out a business market research;
- 3.2 analyse and evaluate data from market research data and other business situations and make appropriate recommendations and conclusions;
- 3.3 present results appropriately;
- 3.4 demonstrate critical thinking and make appropriate business decisions.

4. Scheme of Assessment

The JCE Commerce and Accounting syllabus will be assessed through two written papers and centre-based assessment.

Paper 1		Short-Answer Items	
Time	1 hour	Marks	50
Weighting	30%		

This will be a written paper assessing knowledge and understanding of business concepts. There will be two sections in the paper, that is Section **A** and **B**.

Section A: This section will present short-answer items focusing mostly on knowledge and understanding of Commerce. Candidates will answer all questions. This section will be worth **25 marks**.

Section B: This section will present short-answer items focusing mostly on knowledge and understanding of Accounting. Candidates will answer all questions. This section will be worth **25 marks**.

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

Paper 2		Structured Items	
Time	2 hours	Marks	50
Weighting	50%		

This will be a written paper mainly assessing business and entrepreneurial skills including problem solving. The assessment will focus on planning, recording, processing, storing and managing business information. There will be two sections in the paper, that is, Sections **A** and **B**.

Section A: This section will present structured items focusing mostly on application of Commerce concepts. Candidates will answer all questions. This section will be worth **30 marks**.

Section B: This section will present structured items focusing mostly on application of Accounting concepts. Candidates will answer all questions. This section will be worth **20 marks**.

Centre-Based Assessment

Time	September Form 2 to August Form 3	Marks	70
Weighting	20%		

The purpose of this component is to afford candidates an opportunity to demonstrate their creative skills to generate and develop business ideas as well as plan, organise and operate a small business over a period of time. The main focus will be on five broad skill areas of business ideas, market research, business plan extract, operating a business and project presentation. Candidates will be assessed by teachers throughout the processes during the course of study.

Candidates should be assessed through a business project which involves practical work and observations by the teacher. A portfolio showing the processes and ideas used must be presented at the end of the project. The portfolio should include brief notes of processes, and/or diagrams, sketches, pictorial representation of activities pertaining to the project, showing the development of the business idea and how the business was being operated. Candidates' projects should be varied to reflect talent, creativity and interests. The project should commence in **September Form 2** and be submitted in **September Form 3**.

Marks awarded by the center will be moderated by BEC in October.

Note: See Appendix A for marking criteria for the project.

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

Paper 4		Alternative to Coursework	
Time	1 hour	Marks	40
Weighting	20%		

This component is offered to private candidates as an alternative to a Centre-Based Assessment. It is a written paper consisting of structured questions based on how to develop, plan, organise and operate a small business.

5. Assessment Grid

	Assessment Objectives		
Papers	AO 1	AO 2	AO 3
Paper 1	✓		
Paper 2		✓	✓
Paper 3		✓	✓
Paper 4		✓	✓

6. Grade Descriptors

GRADE A

The candidate should be able to;

- apply techniques to business situations;
- relate facts, concepts, techniques and conventions in an accurate and logical manner;
- distinguish between evidence and opinion;
- form relevant conclusions from available information and make informed decisions;
- select, classify and organise information in an accurate manner;
- analyse and evaluate data from a variety of sources appropriate to the objectives of an investigation.

GRADE C

The candidate should be able to;

- identify detailed facts and techniques in relation to the content of the syllabus and to define and explain the concepts;
- relate facts, concepts and techniques in an accurate and logical manner;
- distinguish between evidence and opinion to a limited extent;
- apply knowledge and understanding of business concepts to real life situations;
- select, classify and organise business information in an orderly manner;
- set objectives, plan and carry out an investigation of a business situation;
- select, calculate and interpret data from a variety of sources appropriate to the objectives of an investigation.

GRADE E

The candidate should be able to;

- recall facts and techniques in relation to the content of the syllabus and to define concepts;
- relate facts and concepts in a logical manner;
- demonstrate basic knowledge related to business;
- select and classify simple business information;
- plan and carry out a simple investigation of a business situation;
- perform simple calculations relating to a business situation.

7. Inclusive Assessment

BEC intends to ensure all assessment offered is inclusive of all candidates regardless of their ability or challenges. This will afford all candidates the opportunity to display what they know without fear or prejudice. The assessment will therefore ensure that in the written papers items cater for all ability levels. Special needs candidates will be catered for through modification of assessments to suit visually challenged candidates, learners with hearing impairment as well as learners with learning disabilities. Candidates will also be accommodated as much as possible to gain access into the practically oriented syllabuses.

Centres are however requested to;

- inform BEC of any candidates who need special arrangements by March every year;
- ensure familiarity with the BEC special arrangements manual;
- make the necessary accommodations for learners with disabilities during the teaching and learning;
- modify learners assessments according to their various needs during the teaching and learning.

This will ensure that the special arrangements carried out by BEC do not come as a shock to candidates during examination time.

8. Coursework

Centres are expected to mark candidates' work according to the marking criteria provided by BEC (see Appendix A). The marking criteria is intended to ensure standardised marking at a national level. It is essential that the marking criteria is adhered to in order to facilitate the moderation of centre scores by BEC. Where there are indications that the marking criteria has not been adhered to, centres will be required to re-mark. BEC is responsible for the training of teachers on the application of the marking criteria.

Where there is more than one teacher in a centre, teachers are expected to standardise their marking before marking their individual students to ensure that all students are marked to a common standard. It is essential that the marking from different teaching groups in a centre is standardised for the whole centre entry. The centre marks will then be externally moderated by BEC.

Centres are required to ensure that the work presented is the candidate's own work and that the work is only carried out within the school premises.

Moderation of Coursework

BEC will send individual mark sheets and summary mark sheets to centres around April every year. Centres are expected to transfer candidate's standardised marks into the individual mark sheets and the summary mark sheets by the end of August in preparation for the moderation in November. The completed and signed mark sheets should be submitted to BEC in October through the Head of Centre.

9. Appendix A: Marking Criteria for Centre-Based Assessment

1. BUSINESS IDEAS

[16 Marks]

	CRITERIA	MARK	MAX
1.1	Identifies a gap or a problem in the market, thoroughly describes a product idea to bridge the gap in the market and describes the potential market.		6
	Identification of a problem/gap	1	
	Name of the product to fill the gap/solve the problem	1	
	Benefit of the product/service	1	
	Description of the market: customers(specific)	1	
	Description of the physical location of the business	1	
	A statement about the specific competitors	1	
	A statement of the potential market size	1	
1.2	Analyses the strengths and weaknesses of the product idea.		6
	States the product attributes (must be tied to skill)	Any 3 points	
	States evidence of good customer service		
	Indicates that the business will be strategically located		
	Identifies/ states a promotion strategy	Any 3 points	
	Describes the skill limitations		
	Indicates aspects of poor time management		
	Mention lack of resources		
Evidence of lack of team work			
	Analyses the opportunities and threats of the product idea.		

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

1.3	Indication of proper access to the market	Any 2 points	4
	Evidence of support by the school		
	Benefit of involvement in extracurricular activities		
	Indication of competitors	Any 2 points	
	Mention of limited time		
	Mention of distance to supplier		

Note: Allow any points which may be relevant to the SWOT Analysis.

2. MARKET RESEARCH

[20 Marks]

	CRITERIA	MARK	MAX
2.1	Accurately designs a questionnaire that effectively focuses on the product to be researched.		
	Evidence of introduction(self)	1	7
	An element of product introduction	1	
	The reason for the research based on the business	1	
	Emphasis on product attributes	1	
	An element of price to be charged	Any 3 points	
	A statement about competitors		
	An outline of promotional methods		
	Identification of customer's buying habits		
2.2	Effectively analyses, interprets and draws relevant conclusions from available information collected from the research.		
	Clearly labelled table of results	2	2
	Partial tabulation of results	1	
	Proper interpretation of results	2	
	An attempt to interpret results	1	
	Relevant conclusive opinion	2	
	An attempt to conclude	1	
	Presents a coherent and written report based on the market research.		
	Background information.	2	2
	No background information	1	
	Methodology - describes how the data was collected	2	

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

2.3	States the method used	1	2
	Findings: Effectively presents data	2	
	An attempt to present data	1	2
	Conclusion	1	1

3. BUSINESS PLAN EXTRACT

(a) Marketing

[20 Marks]

	CRITERIA	MARK	MAX
3.1	Gives an accurate detailed description of the business.		5
	Name and address	1	
	Business objectives	1	
	Business type	1	
	Key personnel(at least 3)	1	
	Organisational structure	Any 1 point	
	Product description		
	Customer's buying habits		
3.2	Gives a detailed description of activities in the marketing department.	2	2
	State activities of the marketing department	1	
3.3	Gives an accurate determination of the selling price with calculation	2	2
	Without calculation	1	
3.4	Provides a detailed and accurate presentation of the projected financial performance (profit forecast).		5
	Projected sales / income	1	
	Correct Cost of goods sold	1	
	Correct Gross Profit	1	
	Correct Expenses	1	
	Correct Net Profit/Loss or Surplus/deficit	1	

Note: For service business a projected Income Statement is prepared.

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

	CRITERIA	MARK	MAX
3.5	Gives a detailed description of the sales promotion.	2	2
	States the sales promotion.	1	
3.6	Gives a detailed description of the selling method.	2	2
	States the selling method	1	
3.7	Gives a detailed description of the ethical issues concerning the marketing department.	2	2
	Gives a description of the ethical issues.	1	

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

(b) Finance

[20 Marks]

	CRITERIA	MARK	MAX
	Gives an accurate detailed description of the business.		
3.1	Name and address	1	5
	Business objectives	1	
	Business type	1	
	Key personnel(at least 3)	1	
	Organisational structure	Any 1 point	
	Product description		
	Customer's buying habits		
	Gives a detailed description of activities in the finance department.	2	
3.2	State activities of the finance department	1	2
	Gives a detailed description of the importance of start up capital	2	
3.3	State the importance of start up capital	1	2
	Gives an accurate determination of start up costs	2	
3.4	States total costs	1	2
	Provides a detailed and accurate presentation of the projected financial performance (profit forecast).		
3.5	Projected sales/income	1	5
	Correct Cost of goods sold	1	
	Correct Gross Profit	1	
	Correct Expenses	1	
	Correct Net Profit/ Loss or Surplus/Deficit	1	

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

	CRITERIA	MARK	MAX
	Gives a detailed description of the sources of finance.	2	
3.6	States sources of finance.	1	2
	Gives a detailed description of the ethical issues concerning the finance department.	2	
3.7	Gives a description of the ethical issues	1	2

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

(c) Production

[20 Marks]

	CRITERIA	MARK	MAX
	Gives an accurate detailed description of the business.		
3.1	Should include: Name and address	1	5
	Business objectives	1	
	Business type	1	
	Key personnel(at least 3)	1	
	Organisational structure	Any 1 point	
	Product description		
	Customer's buying habits		
	Gives a detailed description of activities in the production department.	2	
3.2	State activities of the production department	1	2
	Gives a detailed description of the production plan.	3	
3.3	Gives a description of the plan	2	3
	States the plan	1	
	Provides a detailed and accurate presentation of the projected financial performance (profit forecast).		
3.4	Should include: Projected sales/income	1	5
	Correct Cost of goods sold	1	
	Correct Gross Profit	1	
	Correct Expenses	1	
	Correct Net Profit/Loss or Surplus/Deficit	1	

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

	CRITERIA	MARK	MAX
3.5	Gives a detailed description of the measures put in place to protect the environment.	3	3
	Describes measures put in place to protect the environment.	2	
	State measures put in place to protect the environment	1	
3.6	Gives a detailed description of the ethical issues concerning the production department.	2	2
	Gives a description of the ethical issues	1	

4. OPERATING A BUSINESS

[5 Marks]

	CRITERIA	MARK	MAX
4.1	Gives detailed information on the daily activities a candidate carried in the department.	2	2
	Outlines daily activities.	1	
4.2	Effectively and accurately demonstrate the skill of keeping records of one of the departments the candidate worked in by:		3
	Designing the document/ record	1	
	Completing entries in the document	1	
	Submitting the document	1	

COMMERCE AND ACCOUNTING ASSESSMENT SYLLABUS

5. PROJECT PRESENTATION

[9 Marks]

	CRITERIA	MARK	MAX
1	Title page: Name of the product/service	1	1
	Acknowledgement: Indicating who assisted or contributed	1	2
2	Indication of the help given	1	
3	Table of Contents: Indication of main headings	1	2
	Indication of subheadings	1	
4	Indication of page numbers	1	2
	Layout	1	
	File Arrangement: Logical sequence of the assessed skills	1	2
5	Sequence of pages	1	