



**CERTIFICATE IN ACCOUNTING AND MANAGEMENT
SKILLS (CAMS)**

REVISED EXAMINATION SYLLABUS

JULY 2021

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JULY 2021

FOREWORD

One of the cardinal objectives of any education system is to ultimately provide the economy with competent, self-driven and morally upright human capital for sustainable growth and prosperity. In order to effectively achieve this, it is important that the education system continuously adapts to market dynamics at global, regional and national levels.

For professional examination bodies such as the Kenya Accountants and Secretaries National Examinations Board (Kasneb), this translates to the need to regularly review their syllabuses to match and, in an ideal setting, surpass market expectations. The drivers of syllabuses change are wide and diverse and transcend various factors including economic, legal, social and technological spheres.

It is in the above context that The National Treasury and Planning, as the parent Ministry of Kasneb, is pleased to note the significant milestone in the completion of the major review process for Kasneb, having also participated with other stakeholders in the review process. This latest review has afforded Kasneb the opportunity to address emerging trends that define the next generation of professionals, including data mining and analytics, digital competence, soft skills and a global perspective in strategic decision making.

With the revised syllabuses, Kasneb is expected to continue playing a leading role in providing the economy with competent professionals in the areas of accounting, finance, governance and corporate secretarial practice, credit management, forensic investigations, information communication technology and related areas. This is further expected to boost the Government's development agenda as defined under the Kenya Vision 2030 development blueprint and the Big Four Agenda.

The successful implementation of the revised syllabuses will require the support of all stakeholders. I wish therefore to urge for the continued support to Kasneb including from various Government Ministries and Departments, regulatory bodies, employers, professional institutes, universities and other training institutions, among others.

It is my conviction that the revised syllabuses will reshape the professional qualifications frontier in the region and beyond and firmly place Kenya as one of the leading countries in the provision of globally competitive professionals.

Dr Julius M. Muia, PhD, CBS
The Principal Secretary/The National Treasury
The National Treasury and Planning

August 2021

PREFACE

Kasneb has been undertaking a major review of its examination syllabuses every five years and a mid-term review every two and a half years. The prime focus of the just completed major review was the need to produce enhanced, integrated and competence based curriculums whose graduates will remain well positioned to meet the dynamic global market demands for the next five years and beyond.

The major review process commenced in earnest in August 2019 with an intensive stakeholder engagement across various counties in Kenya. This was supplemented by study visits and surveys conducted in various parts of the globe, including in the USA, UK, Canada, Malaysia, Singapore, Australia and India. Further engagements with employers, practitioners and the market at large culminated in the development of a competence framework for the professional qualifications of Kasneb. A competence framework is a structure that sets out and defines each individual competency required by persons working in an organisation. The framework defines the knowledge, skills and attributes needed for people within an organization.

Complementing the competence framework were occupational standards developed for the vocational, certificate and diploma programmes. Similar to the competence frameworks for professionals, the occupational standards for various technician qualifications are statements of work performance reflecting the ability to successfully complete the functions required in an occupation, as well as the application of knowledge, skills and understanding in an occupation.

With the development of the competence frameworks and occupational standards, the next logical step was the development of the detailed syllabuses content addressing the identified required competencies. The syllabuses content was developed by various subject matter experts drawn from both public and private sectors, industry and academia, employers and practitioners among others.

As noted above, stakeholder engagement formed a critical pillar in each step of the review process. At the final stretch, stakeholders were invited to validate the syllabuses on Friday, 7 May 2021 during a national virtual conference. This paved the way for the launch of the syllabuses on Friday, 23 July 2021.

As part of the new competence-based system, Kasneb will use various assessment modes through a partnership model with other institutions to test the achievement of key competencies and skills. Among other key areas of focus is the introduction of practical experience and work-simulation, together with a requirement for students to attend workshops where matters of ethics, values, attitudes and other soft skills will be developed.

The major review of the syllabuses also witnessed the expansion of the qualifications spectrum for Kasneb to include four vocational courses, one certificate course, three diploma courses, five professional courses and one post-professional specialisation course.

We are confident that the new qualifications of kasneb will address the current and emerging skills requirements in the national, regional and international markets.

Finally, I wish to take this opportunity to thank all our partners and stakeholders for their contribution in various ways to the successful completion of the major syllabuses review.

Dr Nancy N. Muriuki, PhD
Chairman of the Board of Kasneb

August 2021

ACKNOWLEDGEMENT

I wish to take this opportunity to express our deepest appreciation to all our key stakeholders who, through their expert advice, comments, other feedback and general support contributed to the development of the revised syllabuses together with the supporting competence frameworks and occupational standards.

We are particularly grateful to the Government of Kenya through the National Treasury and Planning, the Ministry of Education, Ministry of Foreign Affairs incorporating various Kenyan Embassies and High Commissions, among others; various regulatory bodies including the Kenya National Qualifications Authority (KNQA), Technical and Vocational Education and Training Authority (TVETA), Commission for University Education (CUE), Central Bank of Kenya (CBK), Capital Markets Authority (CMA); professional bodies including the Institute of Certified Public Accountants of Kenya (ICPAK), Institute of Certified Secretaries (ICS), Institute of Certified Investment and Financial Analysts (ICIFA), Institute of Credit Management Kenya (ICM-K), Law Society of Kenya (LSK) - Nairobi Chapter; Federation of Kenya Employers (FKE) and individual employers; the Ethics and Anti-Corruption Commission (EACC); practitioners, subject matter experts and trainers, various consultants engaged; students, parents and guardians; past and present members of the Board, Committees and Sub-Committee; members of staff of Kasneb among other stakeholders.

We also extend our appreciation to all foreign regulatory and professional bodies who facilitated the study visits and provided valuable insights on global trends and emerging issues in areas relevant to the examinations of Kasneb. In this connection, we wish to highlight the following institutions for special mention:

1. United Kingdom (UK): Chartered Governance Institute; Chartered Institute of Management Accountants; Chartered Institute of Marketers; Institute of Chartered Accountants in England and Wales; Pearson Vue Limited.
2. United States of America (USA): American Institute of Certified Public Accountants; Chartered Financial Analysts Institute; International Federation of Accountants; Society for Corporate Governance.
3. Singapore and Malaysia: Chartered Secretaries Institute of Singapore; Malaysian Association of Chartered Secretaries and Administrators; Malaysian Institute of Accountants.
4. Canada: CPA Canada; Board of Canadian Registered Safety Professionals.
5. Australia: CPA Australia; Pearson Vue Australia.
6. India: Indira Gandhi National Open University; Institute of Chartered Accountants of India; Institute of Company Secretaries of India, Institute of Cost Accountants of India.
7. South Africa: South Africa Institute of Chartered Accountants (SAICA).

Kasneb remains forever grateful to all our stakeholders for your role in ensuring the development of quality and globally benchmarked syllabuses, competence frameworks and occupational standards. We look forward to your continued support in the implementation of the revised syllabuses.

Dr Nicholas K. Letting', PhD, EBS
Secretary/Chief Executive Officer, Kasneb

August 2021

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BACKGROUND INFORMATION ABOUT kasneb

1.1 Legal Foundation and Status of kasneb

kasneb was established as a state corporation under the National Treasury by the Government of Kenya on 24 July 1969. The establishment and operations of kasneb are governed by the following main Acts:

- (a) The Accountants Act, No. 15 of 2008 (which repealed the Accountants Act, Cap 531 of 1977).
- (b) The Certified Public Secretaries of Kenya Act, Cap 534 of 1988.
- (c) The Investment and Financial Analysts Act, No. 13 of 2015.

1.2 Functions of kasneb

Section 17(1) of the Accountants Act, 2008 of the Laws of Kenya defines the functions of kasneb. These functions are:

- (a) To prepare syllabuses for professional, diploma and certificate examinations in accountancy, company secretarial practice and related disciplines;
- (b) To make rules with respect to such examinations;
- (c) To arrange and conduct examinations and issue certificates to candidates who have satisfied examination requirements;
- (d) To promote recognition of its examinations in foreign countries;
- (e) To investigate and determine cases involving indiscipline by students registered with the Examinations Board;
- (f) To promote and carry out research relating to its examinations;
- (g) To promote the publication of books and other materials relevant to its examinations;
- (h) To liaise with the Ministry of Education, Science and Technology in accreditation of institutions offering training in subjects examinable by the Examinations Board, and
- (i) To do anything incidental or conducive to the performance of any of the preceding functions.

1.3 Professional Institutes/Registration Board for Kasneb graduates

1.3.1 Institute of Certified Public Accountants of Kenya (ICPAK)

ICPAK is established under Section 3 of the Accountants Act, 2008. One of the functions of ICPAK is to advise kasneb on matters relating to examination standards and policies. The Act also makes provisions for the establishment of a Registration and Quality Assurance Committee (Registration Committee) under Section 13. One of the functions of the Registration Committee is to register eligible persons as Certified Public Accountants.

1.3.2 Institute of Certified Secretaries (ICS)

ICS is established under Section 3 of the Certified Public Secretaries of Kenya Act (Cap. 534) of the Laws of Kenya. One of the functions of ICS is to advise kasneb on matters relating to examination standards and policies.

1.3.3 **Registration of Certified Public Secretaries Board (RCPSB)**

RCPSB is established under Section 11 of the Certified Public Secretaries of Kenya Act (Cap. 534) of the Laws of Kenya. One of the functions of RCPSB is to register eligible persons as Certified Secretaries.

1.3.4 **Institute of Certified Investment and Financial Analysts (ICIFA)**

ICIFA is registered under the Investment and Financial Analysts Act, No. 13 of 2015 of the Laws of Kenya. One of the functions of ICIFA is to advise kasneb on matters relating to examination standards and policies. The Act also makes provisions for the establishment of a Registration Committee under Section 13. One of the functions of the Registration Committee is to register eligible persons as Certified Investment and Financial Analysts.

1.3.5 **Institute of Credit Management Kenya [ICM (K)]**

ICM (K) is registered under the Societies Act, (Cap.108) of the Laws of Kenya.

1.4 **Vision, Mission, Mandate and Core Values**

The vision, mission, mandate and core values of kasneb are as follows:

1.4.1 **Vision**

Global leader in examination and certification of business professionals.

1.4.2 **Mission**

Empowering professionals globally by offering quality examinations and undertaking research and innovation.

1.4.3 **Mandate**

The mandate of kasneb is the development of syllabuses; conduct of professional, diploma and certificate examinations and certification of candidates in accountancy, finance, credit, governance and management, information technology and related disciplines; promotion of its qualifications nationally, regionally and internationally and the accreditation of relevant training institutions in liaison with the ministry in charge of education.

1.4.4 **Core Values**

- Integrity
- Professionalism
- Customer focus
- Teamwork
- Innovativeness

2.0 **EXAMINATIONS OF kasneb**

kasneb currently offers the following examinations:

(a) **Vocational certificate courses**

These are short-term, skills-based programmes currently in the areas of entrepreneurship and innovation, graphic design, information and cyber security and block chain technology. The courses are ideal both for fresh high school graduates and established professionals in various areas willing to diversify their knowledge and competencies in the above areas.

The vocational certificate courses are administered in two levels, with each level requiring an average of three months, thus a total of six months.

Entrants with high school certificates will start with Level I which covers basic skills. Other entrants with post-high school qualifications covering the basic skills will enter at Level II.

The minimum entry for the vocational certificates is a KCSE certificate. The courses can be pursued through a tuition-based programme or privately. Tuition-based programmes (physical or virtual classes) are however recommended due to the interactiveness with facilitators and other students which are key in imparting the requisite technical and soft skills.

The examinations will be administered primarily on a computer-based platform.

The details on each of the vocational programmes are summarised below:

(i) **Vocational Certificate in Entrepreneurship and Innovation**

The course imparts basic knowledge, skills, values and attitudes to apply entrepreneurship skills and generate innovative ideas to start and manage a new business or grow an existing entity.

(ii) **Vocational Certificate in Graphic Design**

The course imparts basic knowledge, skills, values and attitudes to generate and enhance graphic designs according to set specifications.

(iii) **Vocational Certificate in Information and Cyber Security**

The course imparts basic knowledge, skills, values and attitudes to identify information and cyber threats and risks and implement programmes to protect information and databases.

(iv) **Vocational Certificate in Blockchain Technology**

The course imparts knowledge, skills, values and attitudes to develop a simple blockchain program and undertake blockchain transactions.

(b) **Certificate in Accounting and Management Skills (CAMS) course**

The course imparts knowledge, skills, values and attitudes to prepare basic accounts and financial statements for a small enterprise or non-complex environment and apply basic management and marketing skills in business.

The course is mainly for persons who wish to qualify and work as entry level accounting and management personnel.

The CAMS course is administered in two levels, with each level requiring an average of six months, thus a total of one year.

The minimum entry requirement is KCSE mean grade D or a vocational certificate.

The course is fully tuition based with requirements for students to sit for continuous assessment tests (CATs), which constitute 15% of the final score for assessment purposes.

The examinations will be administered primarily on a computer-based platform.

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(c) **Diploma Courses**

Kasneb currently administers three diploma programmes; Accounting Technicians Diploma (ATD), Diploma in Data Management and Analytics (DDMA) and Diploma in Computer Networks and Systems Administration (DCNSA).

The diploma courses are administered in two levels, with each level requiring an average of one year, thus a total of two years.

The minimum entry for the diploma courses is KCSE mean grade C-. Persons with certificate and other higher qualifications from recognised institutions are also eligible for entry. The courses can currently be pursued through a tuition-based programme or privately. Tuition-based programmes (physical or virtual classes) are however recommended due to the interactiveness with facilitators and other students which are key in imparting the requisite technical and soft skills.

A summary on each of the diploma programmes is presented below:

(i) **Accounting Technicians Diploma (ATD) course**

The course imparts knowledge, skills, values and attitudes to prepare financial and management accounts and financial statements for small and medium sized enterprises and compute basic taxes for a business.

The course is aimed at persons who wish to qualify and work as middle level accountants providing technical support to professional accountants, auditors, tax practitioners and related areas.

(ii) **Diploma in Data Management and Analytics (DDMA) course**

The course imparts knowledge, skills, values and attitudes to undertake non-complex design of databases, mine and analyse data for decision making.

The DDMA will be administered on a computer-based platform.

(iii) **Diploma in Computer Networks and Systems Administration (DCNSA) course**

The course imparts knowledge, skills, values and attitudes to design, configure, test and secure and manage non-complex networks.

The DCNSA will be administered on a computer based platform.

(d) **Professional Courses**

Kasneb currently administers five professional courses, as summarised below:

- (i) Certified Public Accountants (CPA)
- (ii) Certified Secretaries (CS)
- (iii) Certified Investment and Financial Analysts (CIFA)
- (iv) Certified Credit Professionals (CCP)
- (v) Certified Information Systems Solutions Expert (CISSE)

The professional courses are administered at Foundation, Intermediate and Advanced Levels. Each level requires an average of one year, though candidates are advised to provide for an additional one year to meet requirements for internship/practical experience

The minimum entry requirement for the professional courses is KCSE mean grade C+. Persons with diplomas or other higher-level qualifications from recognised institutions are also eligible for entry. The courses can be pursued through a tuition-based programme or privately. Tuition-based programmes (physical or virtual classes) are however recommended due to the interactiveness with facilitators and other students which are key in imparting the requisite technical and soft skills.

A summary on each of the professional courses is presented below:

(i) **Certified Public Accountants (CPA) course**

The course imparts knowledge, skills, values and attitudes to, among other competencies:

- Prepare accounts and financial statements including for complex entities in both the private and public sectors.
- Use computerised accounting systems
- Practically apply data analytical tools analyse data and reach conclusions.
- Undertake audit and assurance services
- Apply advanced financial management skills to evaluate various financial aspects of a business for decision making
- Prepare management accounts
- Apply leadership and management skills in practice to manage teams and achieve results

The course is aimed at persons who wish to qualify and work or practice as professional accountants, auditors, finance managers, tax managers and consultants in related areas in both public and private sectors.

Assessment will be conducted in a variety of ways, including examinations, practical papers, workshops attendance and practical experience.

In addition to the above papers, prior to certification, candidates will be required to

- Attend workshops on ethics, soft skills and emerging issues organised by Kasneb and ICPAK and earn IPD hours)
- Obtain 1-year practical experience, or alternatively attend workshops on work based simulation organised by Kasneb and ICPAK.

In order to assist CPA students to obtain the requisite practical experience and internship opportunities, they will be registered as student members of the Institute of Certified Public Accountants of Kenya (ICPAK) under a programme called the Trainee Accountants Practical Experience Programme (TAPEF). Through TAPEF, ICPAK working in consultation with Kasneb will assist students as much as possible to link with professional accountants who will mentor them towards obtaining the necessary practical experience.

(ii) **Certified Secretaries (CS) course**

The course imparts knowledge, skills, values and attitudes to, among other competencies:

- Practice and promote principles of good governance within public and private sector entities
- Implement and comply with legal, regulatory and ethical requirements in practice
- Ensure proper conduct and management of meetings
- Undertake consultancy and advisory services in corporate secretarial and related practices
- Manage boardroom dynamics
- Undertake governance and compliance audits

(ix)

The course is aimed at persons who wish to qualify and work or practice as corporate secretaries, policy formulators and consultants in governance, governance and compliance auditors and administrators at county and national levels and in the private sector.

Assessment will be conducted in a variety of ways, including examinations, projects and workshops attendance.

(iii) Certified Investment and Financial Analysts (CIFA) course

The course imparts knowledge, skills, values and attitudes to, among other competencies:

- Apply financial tools and concepts in analysis and valuation of investment and securities
- Manage and grow portfolios of investments
- Analyse various types of investments including equity investments, fixed income investments and derivatives
- Manage corporate finances
- Apply financial modelling and analytical tools in investments analysis

The course is aimed at persons who wish to qualify and work or practice as investment, securities and financial analysts, portfolio managers, investment bankers, fund managers, consultants on national and global financial markets and related areas.

(iv) Certified Credit Professionals (CCP) course

The course imparts knowledge, skills, values and attitudes to, among other competencies:

- Manage the credit cycle for trade credit providers
- Manage credit risk for different entities
- Undertake credit analysis for various corporate entities
- Undertake debt collection in a professional manner
- Comply with various requirements in debt management including governance, ethical, legal and regulatory requirements.

The course is aimed at persons who wish to qualify and work or practice in various fields of credit management including credit analysis, debt management and recovery, corporate lending and related areas in both formal and informal sectors.

(v) Certified Information Systems Solutions Expert (CISSE) course

The course imparts knowledge, skills, values and attitudes to, among other competencies:

- Develop information systems solutions for a business
- Design and operationalise database management systems
- Design, configure and trouble shoot computer networks
- Implement ICT projects
- Manage and analyse big data

(e) Post-professional specialisation course

Kasneb has introduced the Certified Forensic Fraud Examiner (CFFE). The course imparts knowledge, skills, values and attitudes to, among other competencies:

- Apply analytical techniques in fraud detection
- Design and implement preventive and detective controls
- Apply and ensure compliance with the appropriate laws in fraud investigations
- Apply the burden and standards of proof in civil and criminal proceedings
- Apply the various methods and techniques of conducting fraud investigations

- Write standard investigations and expert witness reports
- Develop fraud prevention programs
- Conduct a fraud prevention health check up
- Develop and implement a fraud risk management program

The course is aimed at persons who wish to qualify and work or practice in the fields of financial fraud and corruption investigations, fraud prevention, fraud risk analysis and related areas.

The CFFE is administered in three modules, with an integrated case study and workshops at the end of the course. Each module is expected to last for three months. Examinations for the CFFE course will be administered three times in a year, thus the course is meant to last on average one year.

The minimum entry requirement to pursue the CFFE course is:

- Kasneb professional qualification; or
- Bachelor's degree from a recognised university; or
- Any other qualification considered equivalent to the above.

The course can be pursued through tuition-based learning or self-study.

Kasneb working with other partners will be rolling out another post-professional specialisation area in public financial management.

(f) **Examinations for holders of foreign qualifications wishing to be registered and practice in Kenya**

(i) **Examination for holders of foreign accountancy qualifications (FAQs)**

In consultation with the Council of ICPAK under Section 26 Sub-Sections (2) and (3) of the Accountants Act, 2008, kasneb examines holders of foreign accountancy qualifications who have applied for registration as Certified Public Accountants (CPAs) of Kenya and they are required to demonstrate their knowledge of local law and practice.

(ii) **Examination for holders of foreign secretaries qualifications (FSQs)**

In consultation with the Council of ICS under Section 20 Sub-Sections (2) and (3) of the Certified Public Secretaries of Kenya Act, Cap 534, kasneb examines holders of foreign secretaries qualifications who have applied for registration as Certified Secretaries (CSs) of Kenya and they are required to demonstrate their knowledge of local law and practice.

(iii) **Examination for holders of foreign investment and financial analysts qualifications (FIFAQs)**

In consultation with the Council of ICIFA under Section 16 Sub-Sections (2) and (3) of the Investment and Financial Analysts Act, No. 13 of 2015, kasneb examines holders of foreign qualifications who have applied for registration as Certified Investment and Financial Analysts (CIFA) and they are required to demonstrate their knowledge of local law and practice.

3.0 **EXAMINATION RULES AND REGULATIONS**

3.1 **Registration and examination bookings**

All applications for registration and examination booking must be in the prescribed manner. Students are advised to download the e-kasneb app for purposes of registration and examination booking. The deadline for registration and examination booking will be specified for each sitting but may not be later than thirty days to the date of the next examinations.

3.2 **Exemptions**

Exemptions may, on application, be granted to registered students who are holders of certain degrees and diplomas recognised by kasneb. Exemptions will be granted on a paper by paper basis. Details on available exemptions can be accessed on the kasneb website www.kasneb.or.ke.

3.3 **Retention of Credits**

Credits for papers passed by candidates will be retained without limit.

3.4 **Progression Rule**

A candidate will not be allowed to enter a higher level of the examination before completing the lower level.

3.5 **Registration Renewal**

3.5.1 A registered student must renew the studentship registration annually on the first day of July provided that newly registered students will be required to renew their registration on the first day of July following the examination sitting to which they are first eligible to enter.

3.5.2 A student who without good cause fails to renew the registration within three months of the renewal date will be deemed to have allowed the registration to lapse and may thus forfeit the right to write the examination until the renewal position is regularised. The registration number of a student who fails to renew the registration for three consecutive years will be deactivated, that is, removed from the register of students and will thus not be able to book for examinations until the registration number is reactivated.

3.5.3 A student whose registration number is deactivated for failure to renew the registration may apply for reactivation provided that if the application is accepted, the student shall:

- (a) Pay the registration reactivation fee.
- (b) Pay three years of registration renewal fees.

3.6 **Rules Governing the Conduct of Students in the Examination Room**

Kasneb will conduct examinations on both computer-based and paper-based platforms. The following rules mainly relate to paper-based examinations. Kasneb will be issuing additional rules specific to computer-based examinations in due course.

- 3.6.1 Candidates should present themselves for the examination at least 30 **minutes** before the scheduled time for the commencement of the examination they are taking.
- 3.6.2 A candidate who arrives half an hour or later after the commencement of the examination will not be allowed to take the examination nor will a candidate be permitted to leave the examination room until after the end of the first half hour since the commencement of the examination.
- 3.6.3 Each candidate is assigned a registration number upon registration as a student of kasneb. The candidate must sit at the place indicated by that number in the examination room. The registration number must be entered in the space provided at the top right-hand corner of each answer sheet.
- 3.6.4 The name of the candidate **must not** appear anywhere on the answer sheet.
- 3.6.5 Each answer sheet has a serial number indicated on the top, left hand side of the answer sheet. Each candidate must indicate the serial number of the answer sheet(s) used for each examination paper in the signature register.
- 3.6.6 Examination stationery will be provided in the examination room, but candidates must bring their own blue or black ink pens, pencils, and rulers.
- 3.6.7 **Mobile phones are strictly not allowed in the examinations room.**
- 3.6.8 No stationery whatsoever may be removed from the examination room.
- 3.6.9 Candidates **must not** carry the examination question papers from the examination room.
- 3.6.10 Candidates are allowed to use calculators provided that such calculators are noiseless, cordless and non-programmable.
- 3.6.11 Candidates will be required to positively identify themselves to the chief invigilator by producing their student identification cards and the national identity cards. Non-Kenyan candidates will be required to produce other relevant identification documents such as passports.
- 3.6.12 Strict **silence** must be observed during the entire duration of the examination.
- 3.6.13 Candidates **must not** possess any notes, printed paper or books in the examination room, but must leave any such material with the chief invigilator. Candidates using clipboards must ensure that such clipboards have no writing on them whatsoever.
- 3.6.14 Smoking is **not** allowed in the examination room.
- 3.6.15 Candidates **must not** collude in the examination room by exchanging notes or keeping the answer booklet in such a way that another candidate can read or copy from the booklet.
- 3.6.16 Impersonation in the examination room is not only a serious offence but also a criminal offence.

- 3.6.17 During the course of the examination, no candidate may leave the examination room without permission from the chief invigilator. Any candidate who does so will not be allowed to return to the examination room.
- 3.6.18 Candidates who finish the paper before the chief invigilator announces the end of the examination and wish to leave the examination room while the examination is in progress must inform the invigilator and hand in their scripts to the invigilator before leaving the examination room. However, no candidate will be allowed to leave the examinations room during the last fifteen (15) minutes of the examination.
- 3.6.19 Candidates **must not** leave the examination room with any answer booklet or answer sheets.
- 3.6.20 Candidates **must not** leave the examination room before their answer booklets are collected by the invigilators.
- 3.6.21 Candidates **must not** write notes on the examination timetable (Authority to sit the Examination).
- 3.6.22 Candidates with confirmed disabilities may apply to kasneb to be allowed extra time during examinations. Such application should be made at least two months prior to the examination.
- 3.6.23 Candidates must produce the timetables (Authority to sit the Examination) in order to be allowed to take the examination. Candidates may download their timetables (Authority to sit the Examination) from the kasneb website or through the e-kasneb. The downloaded timetables may be used as authority to sit the examination.
- 3.7 Action for Breach of Examination Rules and Regulations**
- 3.7.1 kasneb is mandated by the Accountants Act, 2008 under Section 17 (1)(e) to investigate and determine cases involving indiscipline by students registered with kasneb. Section 42 of the Act further defines examination offences that are punishable under the law and the applicable penalties.
- 3.7.2 Disciplinary action will be taken against candidates who breach the examination rules and regulations of kasneb. A breach of the examination rules and regulations of kasneb shall include but is not limited to the following:
- (a) Deficiency in identification.
 - (b) Impersonation.
 - (c) Collusion.
 - (d) Possession of a mobile phone in the examination room.
 - (e) Possession of notes in the examination room.
 - (f) Taking away answer booklets.
 - (g) Writing of names on the scripts.
 - (h) Possession of mobile phones in the examination room.
 - (i) Carrying the examination question papers from the examination room.

- 3.7.3 The action for breach of the examination rules and regulations of kasneb shall include but not limited to the following:
- (a) De-registration as a student of kasneb.
 - (b) Cancellation of registration number.
 - (c) Nullification of candidate's results.
 - (d) Prohibition from taking examinations of kasneb.
 - (e) Written reprimand and warning.
- 3.7.4 Certain breaches of the rules and regulations amount to breaches of the law. In such cases, candidates will be handed over to the police for investigations and appropriate legal action.

Section 42 of the Accountants Act, 2008 provides that a person who:

- (a) gains access to examinations materials and knowingly reveals the contents, whether orally, in writing or through any other form, to an unauthorised party, whether a candidate or not;
- (b) wilfully and maliciously damages examinations materials;
- (c) while not registered to take a particular examination, with intent to impersonate, presents or attempts to present himself to take the part of an enrolled candidate;
- (d) presents a forged certificate to a prospective employer or to an institution of learning with intent to gain employment or admission; or
- (e) introduces unauthorised materials into the examinations room, whether in writing or in any other form, whether a candidate or not, commits an offence and is liable on conviction to imprisonment for a term not exceeding three years, or to a fine not exceeding one hundred thousand shillings, or to both.

CAMS LEVEL I

PAPER NO. 1 PRINCIPLES OF ENTREPRENEURSHIP AND MANAGEMENT

UNIT DESCRIPTION

This unit covers the competencies required to apply principles of entrepreneurship and management. It involves identification of concepts of entrepreneurship, developing viable business ideas, choosing an appropriate business entry option, choosing an appropriate source of business finance, operationalising a business and managing a business.

LEARNING OUTCOMES

A candidate who passes this paper should be able to:

- Identify concepts of entrepreneurship
- Develop viable business ideas
- Choose an appropriate business entry option
- Choose an appropriate source of business finance
- Operationalise a business
- Manage an organisation

CONTENT

1. **Concepts of Entrepreneurship**
 - 1.1 Definitions of key terms:
 - 1.1.1 Entrepreneurship
 - 1.1.2 An entrepreneur
 - 1.1.3 Intrapreneurship
 - 1.1.4 Entrepreneurial culture
 - 1.2 Characteristics of entrepreneurs
 - 1.3 Types of entrepreneurs
 - 1.3.1 Innovators
 - 1.3.2 Drone
 - 1.3.3 Fabian
 - 1.3.4 Imitating
 - 1.3.5 Researchers
 - 1.4 Types of entrepreneurship
 - 1.4.1 Small business entrepreneurship
 - 1.4.2 Large company entrepreneurship
 - 1.4.3 Scalable start-up entrepreneurship
 - 1.4.4 Social entrepreneurship
 - 1.4.5 Innovative entrepreneurship
 - 1.4.6 Hustler entrepreneurship
 - 1.4.7 Imitator entrepreneurship
 - 1.4.8 Researcher entrepreneurship
 - 1.4.9 Buyer entrepreneurship
 - 1.5 Benefits of entrepreneurship
 - 1.6 Rationale for entrepreneurship
 - 1.7 The role of an entrepreneur in business
 - 1.8 Challenges faced by entrepreneurs
 - 1.9 Benefits experienced by entrepreneurs
 - 1.10 Entrepreneur's contribution to the country
 - 1.11 Role of government in promoting entrepreneurship

2. **Viable business ideas**
 - 2.1 Methods of generating business ideas
 - 2.1.1 Focus groups
 - 2.1.2 Brainstorming
 - 2.1.3 Problem inventory analysis
 - 2.2 Sources of business ideas
 - 2.3 Evaluating business ideas
 - 2.4 Selecting a business incubator
 - 2.4.1 Definition of an incubator
 - 2.4.2 Factors to consider when choosing an incubator
 - 2.5 Steps of testing a business idea
 - 2.6 Factors to consider when choosing a business plan
 - 2.7 Qualities of a good business idea
 - 2.8 Components of a business plan
 - 2.8.1 Cover page
 - 2.8.2 Table of contents
 - 2.8.3 Executive summary
 - 2.8.4 Business description
 - 2.8.5 Market analysis
 - 2.8.6 Customer analysis
 - 2.8.7 Competition analysis
 - 2.8.8 Operations and production plan
 - 2.8.9 Marketing plan
 - 2.8.10 Human resource plan
 - 2.8.11 Financial plan
 - 2.8.12 Appendix

3. **Choose an appropriate Business entry option**
 - 3.1 Business entry option
 - 3.1.1 Sole proprietorship
 - 3.1.2 Buy an existing business
 - 3.1.3 Franchising a business
 - 3.1.4 Inheritance
 - 3.1.5 Partnerships
 - 3.1.6 Joint ventures
 - 3.1.7 Companies
 - 3.2 Methods of choosing an appropriate business entry option
 - 3.2.1 Identify your target market
 - 3.2.2 Conduct market research
 - 3.2.3 Choose a market entry strategy
 - 3.2.4 Create a business plan
 - 3.3 Factors to consider while choosing a business entry option
 - 3.3.1 Cost of Start-up
 - 3.3.2 Control vs. Responsibility
 - 3.3.3 Profits
 - 3.3.4 Taxation
 - 3.3.5 Entrepreneurial Ability
 - 3.3.6 Risk Tolerance

- 3.3.7 Financing
- 3.3.8 Continuity and Transferability

4. **Choose an appropriate source of Business Finance**

- 4.1 Sources of business finance
 - 4.1.1 Personal finance and bootstrapping methods
 - 4.1.2 Equity financing
 - 4.1.3 Partnerships and equity partners
 - 4.1.4 Venture capital
 - 4.1.5 Business angels
 - 4.1.6 Debt financing
 - 4.1.7 Microfinance institutions
 - 4.1.8 Cooperatives
 - 4.1.9 Crowd funding
 - 4.1.10 Informal sources
- 4.2 Factors to consider in choosing a source of finance in business
 - 4.2.1 Risk
 - 4.2.2 Cost
 - 4.2.3 Control
 - 4.2.4 Long term versus short term borrowing

5. **Operationalise a Business**

- 5.1 Factors to consider in choosing a business location
 - 5.1.1 Accessibility
 - 5.1.2 Security
 - 5.1.3 Competition
 - 5.1.4 Business Rates
 - 5.1.5 Skill base in the area
 - 5.1.6 Potential for growth
- 5.2 Statutory requirements
 - 5.2.1 Business Name or Company Registration
 - 5.2.2 City Council Business Permit
 - 5.2.3 Food/Health Related Permits.
 - 5.2.4 Fire Safety Certificate
- 5.3 Marketing mix
 - 5.3.1 Product
 - 5.3.2 Place
 - 5.3.3 Price
 - 5.3.4 Promotion
 - 5.3.5 Physical evidence
 - 5.3.6 People
 - 5.3.7 Processes
- 5.4 Customer satisfaction
 - 5.4.1 Importance of customer satisfaction
- 5.5 Launch the business
 - 5.5.1 Conduct Testing
 - 5.5.2 Contact Influencers
 - 5.5.3 Get all staff involved
 - 5.5.4 Create a Schedule
 - 5.5.5 Identify Your Marketing Channels

- 5.6 Strategies for winning and retaining customers
 - 5.6.1 Knowledge of the brand
 - 5.6.2 Target marketing
 - 5.6.3 Proactive engagement with customers
 - 5.6.4 Gifts and discounts
 - 5.6.6 Excellent customer service
 - 5.6.7 Customer surveys
- 6. **Manage an organisation**
 - 6.1 Definition of key terms
 - 6.1.1 Management
 - 6.1.2 Manager
 - 6.2 Role of managers
 - 6.3 Principal functions of managers
 - 6.3.1 Planning
 - 6.3.2 Organising
 - 6.3.3 Leading
 - 6.3.4 Controlling
 - 6.4 Levels of management
 - 6.4.1 Top level management
 - 6.4.2 Middle level management
 - 6.4.3 Lower level management
 - 6.5 Skills of effective managers
 - 6.5.1 Interpersonal skills
 - 6.5.2 Communication skills
 - 6.5.3 Conceptual skills
 - 6.5.4 Leadership skills
 - 6.5.5 Strategic thinking skills
 - 6.5.6 Delegation skills
 - 6.5.7 Problem solving and decision making skills
 - 6.5.8 Office operations
 - 6.6 Office Operations
 - Handling incoming and Outgoing mails
 - Electronic mails, customer- support system and calls
 - Filing and retrieval of information
 - Automated filing systems
 - Essentials of an efficient filing system
 - 6.7 Managing people
 - 6.7.1 Leadership and characteristics of leaders
 - 6.7.2 Hiring the right employees
 - 6.7.3 Job description and Job specification
 - 6.7.4 Employee motivation and retention
 - 6.7.5 Conflict management
 - 6.7.6 Health and safety issues
 - 6.8 Managing the stages of growth
 - 6.8.1 Idea generation stage
 - 6.8.2 Start-up stage
 - 6.8.3 Growth stage
 - 6.8.4 Stabilisation stage
 - 6.8.5 Innovation stage
 - 6.8.6 Main challenges of growth

Suggested Methods of Delivery

- Presentations and practical demonstrations by trainer;
- Guided learner activities and research to develop underpinning knowledge;

The delivery may also be supplemented and enhanced by the following, if the opportunity allows:

- Visiting entrepreneurs
- Enterprise visits
- Marketing plans
- Business plans

Equipment

- Computer
- Office phones
- Internet

Materials and supplies

- CDs
- Journals

Reference materials

1. Kuratko, D. D. (2019). *Entrepreneurship: Theory, Process, Practice* (11th edition). Australia: South-Western.
2. Scarborough, N., & Cornwall, J. (2018). *Essentials of Entrepreneurship and Small Business Management* (9th edition). Pearson.
3. Ndeda, S.P (2015). *Entrepreneurship and Communication*. Nairobi: Manifested Publishers Ltd.
4. Cole, G. A., & Kelly, P. (2020). *Management Theory & Practice* (9th edition). Cengage Learning.
5. Kasneb e-learning resources (link on the Kasneb website).
6. Kasneb approved study packs.

PAPER NO. 2 INTRODUCTION TO LAW AND ETHICS

UNIT DESCRIPTION

This unit covers the competencies required to apply law and ethics in an organisation. Competencies include: demonstrating foundational concepts in business law and ethics, illustrating the structure of court systems in Kenya, applying legal requirements in establishing a business, addressing civil wrongs using law of torts, preparing commercial contracts, applying partnership law in registering and administration of a partnership business and applying property law in registering interest in property.

LEARNING OUTCOMES

- Demonstrate foundational concepts in Business law and ethics
- Illustrate the structure of court system in Kenya
- Apply legal requirements in establishing a business
- Address civil wrongs using law of Torts
- Preparing a commercial contract and identifying the major laws regulating business
- Apply partnership law in registering and administration of a partnership business
- Apply property law in registering interest in property

CONTENT:

1. **Demonstrate foundational concepts in Business law and ethics**

- 1.1 Nature, purpose and classification of law
 - 1.1.1 Definition key terms
 - 1.1.1.1 Law
 - 1.1.1.2 The jurisdiction of the state
 - 1.1.1.3 Enforcement
 - 1.1.2 Nature of law
 - 1.1.3 Purpose of law
 - 1.1.4 Classification of law
 - 1.1.4.1 Administrative law
 - 1.1.4.2 Revenue law
 - 1.1.4.3 Criminal law
 - 1.1.4.4 Civil law
 - 1.1.4.5 Common law
 - 1.1.4.6 Statutory law
 - 1.1.4.7 Constitution law
 - 1.1.4.8 Private and public law
 - 1.1.5 Law and morality
- 1.2 **Sources of law**
 - 1.2.1 The Constitution of Kenya 2010
 - 1.2.2 Legislation
 - 1.2.3 Delegated legislation
 - 1.2.4 Common law and doctrines of equity
 - 1.2.5 African customary law
 - 1.2.6 Religious laws: Islamic law and Hindu law
 - 1.2.7 Judicial precedent
- 1.3 General rules of international law

2. **Administrative law**

- 2.1 Meaning of administrative law

- 2.2 Functions of administrative law
 - 2.3 Control of administrative bodies: Executive, legislative and judicial
 - 2.4 Principles of natural justice
 - 2.5 Constitutional concepts
 - 2.6 Doctrine of separation of powers and independence of the judiciary
 - 2.7 Judicial control of the Executive
3. **Foundations of Ethics**
- 3.1 Ethical norms
 - 3.2 Theories morality
 - 3.3 Universal moral principles
 - 3.4 Ethical dilemmas and unethical conduct
 - 3.5 Code of ethics
 - 3.6 Integrity
 - 3.7 Confidentiality
 - 3.8 Independence
 - 3.9 Conflict of Interest and Related Party Transactions
 - 3.10 Whistle blowing and relevant protection mechanisms
4. **Solving disputes through alternative dispute (ADR) resolution mechanisms**
- 5.1 Nature of alternative dispute resolution
 - 5.2 General principles of ADR Negotiation
 - 5.3 Mediation
 - 5.4 Traditional dispute resolution mechanisms
 - 5.5 Arbitration
5. **Linking ethics, laws and regulations**
- 5.1 Legislative provisions on ethical conduct
 - 5.2 The Constitution
 - 5.3 Public Officers Ethics Act
 - 5.4 Leadership and Integrity Act, other legislative and regulatory requirements
 - 5.5 Role of KASNEB, professional bodies and other regulatory bodies in enforcing ethical conduct
 - 5.6 Penalties and sanctions for unethical conduct
6. **Emerging issues and trends**
- 6.1 Online commercial transactions
 - 6.2 Impact of COVID -19 pandemic on commercial transactions
 - 6.3 Online business registration services
7. **Illustrate the structure of court system in Kenya**
- 7.1 The court system
 - 7.1.1 Establishment
 - 7.1.2 Structure
 - 7.1.3 Composition
 - 7.1.4 Jurisdiction of courts
 - 7.1.5 Supreme Court
 - 7.1.6 Court of Appeal
 - 7.1.7 High Court
 - 7.1.8 Employment and Labour Relations Court
 - 7.1.9 Environment and Land Court

- 7.1.10 Magistrates Court
- 7.1.11 Court Martial
- 7.1.12 Kadhis' Court
- 7.1.13 Tribunals

8. Apply legal requirements in establishing a business

8.1 The law of persons

- 8.1.1 Natural persons
- 8.1.2 Nationality, citizenship and domicile
- 8.1.3 Artificial person
- 8.1.4 Unincorporated associations
- 8.1.5 Incorporated associations

9. Address civil wrongs using law of Torts

9.1 The law of tort

- 9.1.1 Nature of tort
- 9.1.2 Types of tort
 - 9.1.2.1 Negligence
 - 9.1.2.2 Vicarious liability
 - 9.1.2.3 Occupiers' liability
 - 9.1.2.4 Strict liability
- 9.1.3 General defences of tort
- 9.1.4 Proving negligence
 - 9.1.4.1 Duty
 - 9.1.4.2 Breach of duty
 - 9.1.4.3 Causation
 - 9.1.4.4 Damages
- 9.1.5 Defamation
- 9.1.6 Limitation of actions

10. Preparing a commercial contract and identifying the major laws regulating business

10.1 The law of contract

- 10.1.1 Definition of contract
- 10.1.2 Classification of contracts
- 10.1.3 Essentials of a valid contract
- 10.1.4 Terms of a contract
- 10.1.5 Vitiating elements of a contract
- 10.1.6 Discharge of contract
- 10.1.7 Remedies for breach of a contract
- 10.1.8 Limitation of actions

10.2 Sale of goods law

- 10.2.1 Definitions: Sale of goods contract, property in goods, consideration, a contract of sale, agreement to sell, Nemo dat
- 10.2.2 Nature of the contract
- 10.2.3 Formalities of the contract
- 10.2.4 Terms of the contract
- 10.2.5 Implied terms by statute
- 10.2.6 Lien remedy
- 10.2.7 Personal remedy
- 10.2.8 Real remedy

Suggested Methods of Delivery

- Interactive presentations and practical demonstrations by trainer

- Guided learner activities and research to develop underpinning knowledge
- Supervised activities and projects in simulated environment
- Discussions & class activities including Group Work & debates based on case studies that support legal theories learned in class

The delivery may also be supplemented and enhanced by the following, if the opportunity allows:

- Visiting professionals from law firms (lawyers specializing in commercial law)
- Court visits.

Sample reading and reference materials

1. Jackson, T. The Law of Kenya (Third edition). Nairobi: Kenya Literature Bureau.
2. Ogola J. J., Business Law. (Revised Edition): Focus publications limited.
3. Furmston M., (2017). Cheshire, Fifoot and Furmston's Law of Contract (17th edition) London: Butterworth's.
4. Finch, E. & Fafinski, S. (2013) Tort Law (4th edition) London: Pearson.
5. Steel, J. (2017). Tort Law: Text, Cases, and Materials (4th edition). Oxford: Oxford University Press.
6. Environment and Land Court Act, Chapter 12 A, Revised Edition 2012 (2011).
7. Kariuki Muigua, Resolving Conflicts through Mediation in Kenya, Glenwood Publishers, 2012.
8. Kariuki Muigua, Alternative Dispute Resolution and Access to Justice, Glenwood Publishers, 2015.

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PAPER NO. 3 FUNDAMENTAL ICT SKILLS

UNIT DESCRIPTION

This unit covers the competencies required to demonstrate foundational concepts of ICT, operate computer hardware, use appropriate computer software, connect to computer networks and secure data in computer devices.

LEARNING OUTCOMES

- Demonstrate foundational concepts of computers
- Operate computer hardware
- Use appropriate computer software
- Connect to computer networks
- Secure data in computer devices

CONTENT:

1. **Demonstrate foundational concepts of computers**
 - 1.1 Definition of key terms
 - 1.2 Computer
 - 1.3 Computing
 - 1.4 Computer system
 - 1.5 Hardware
 - 1.6 Software
 - 1.7 Program
 - 1.8 Information communication technology
 - 1.9 Computer generations
 - 1.9.1 First generation
 - 1.9.2 Second generation
 - 1.9.3 Third generation
 - 1.9.4 Fourth generation
 - 1.9.5 Fifth generation
 - 1.10 Classification of computers
 - 1.10.1 Size
 - 1.10.2 Type
 - 1.10.3 Purpose
2. **Operate computer hardware**
 - 2.1 Types of computer hardware
 - 2.1.1 Input
 - 2.1.2 Output
 - 2.1.3 Storage
 - 2.1.4 Process
 - 2.2 Operating computer hardware
 - 2.2.1 Keyboard
 - 2.2.2 Mouse
 - 2.2.3 Printer
3. **Use appropriate computer software**
 - 3.1 Classification of computer software
 - 3.1.1 System software
 - 3.1.2 Application software
 - 3.1.3 Utility program
 - 3.1.4 Computer programming language

- 3.2 Functions of operating software
- 3.3 Types of operating software
 - 3.3.1 Graphical user interface
 - 3.3.2 Command line
- 3.4 Managing files using operating system
 - 3.4.1 Creating folders and subfolders
 - 3.4.2 Create a file
 - 3.4.3 Delete file
 - 3.4.4 Copy and cut files
 - 3.4.5 Edit file
 - 3.4.6 Share file
 - 3.4.7 Print file
- 3.5 Computer application software
 - 3.5.1 Word processing
 - 3.5.1.1 Features of word processor
 - 3.5.1.2 Formatting and editing text
 - 3.5.1.3 Creating and formatting tables
 - 3.5.2 Spreadsheet
 - 3.5.2.1 Features of a spreadsheet program
 - 3.5.2.2 Formatting and editing spreadsheet
 - 3.5.2.3 Formulas and functions; sum, min, max, date and average
 - 3.5.2.4 Insert Charts and graphs
 - 3.5.3 Presentation software
 - 3.5.3.1 Features of a presentation program
 - 3.5.3.2 Typing and formatting text in slide
 - 3.5.3.3 Slide show
 - 3.5.3.4 Printing a hand-outs
 - 3.5.4 Computerised accounting software
 - 3.5.4.1 Capturing data
 - 3.5.4.2 Features of accounting software
- 4. **Connect to computer networks**
 - 4.1 Advantages and disadvantages of computer network
 - 4.2 Types of computer network
 - 4.2.1 LAN
 - 4.2.2 PAN
 - 4.2.3 MAN
 - 4.2.4 WAN
 - 4.3 Network devices
 - 4.3.1 Hub
 - 4.3.2 Switch
 - 4.3.3 Router
 - 4.3.4 CAT 6 cable
 - 4.4 Creating user accounts
 - 4.5 Network resources
 - 4.5.1 Folders
 - 4.5.2 Files
 - 4.5.3 Printers

5. **Secure data in computer devices**
- 5.1 Data threats and controls
 - 5.1.1 Distributed denial of service (DDoS)
 - 5.1.2 Man in the Middle (MitM)
 - 5.1.3 Social engineering
 - 5.1.4 Malware and spyware
 - 5.1.5 Password attacks
 - 5.1.6 Advanced persistent threats (APT)
 - 5.2 Computer control measures
 - 5.2.1 Education
 - 5.2.2 Legal responses
 - 5.2.3 Patches
 - 5.2.4 Backups
 - 5.2.5 Access controls
 - 5.2.6 Encryption
 - 5.2.7 Intrusion detection and computer forensics
 - 5.2.8 Honeypots
 - 5.2.9 Intrusion prevention systems
 - 5.2.10 Backtracing
 - 5.2.11 Counterattacking
 - 5.3 Data backup and restoration procedures

Suggested Methods of Delivery

- Presentations and practical demonstrations by trainer;
- Guided learner activities and research to develop underpinning knowledge;
- Supervised activities and projects in a computer laboratory;

The delivery may also be supplemented and enhanced by the following, if the opportunity allows:

- Visiting lecturer/expert from the ICT sector;
- Industrial visits.

Recommended Resources

Tools

1. CAT 6 cables
2. Switch
3. Hub
4. Router
5. Firewalls
6. Antivirus

Equipment

- Computer
- Printer

Materials and supplies

- Digital instructional material including DVDs and CDs

Reference materials:

1. Tymann, P., & Reynolds, C. (Revised Edition). Schaum's Outline of Principles of Computer Science (Schaum's Outlines. New York: McGraw-Hill.
2. Rainer, R. K., & Prince, B. (2020). Introduction to Information Systems (8th Edition). New Jersey: Wiley.
3. Vermaat, M. E., Sebok, S. L., Freund, S. M., Campbell, J. T., & Frydenberg, M. (2017). Discovering Computers (2018): Digital Technology, Data, and Devices. Boston: Cengage Learning.
4. Kasneb e-learning resources (link on the Kasneb website).
5. Kasneb approved study packs.

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PAPER NO. 4 FUNDAMENTALS OF BUSINESS MATHEMATICS

UNIT DESCRIPTION

This unit covers the competencies required to solve business problems using business mathematics. Competencies include: applying ratios, rates and proportions to compare various scenarios, describing relationships using algebraic expressions and calculus, applying the concepts of commercial mathematics to compute cost and revenue, using statistical concepts to represent data and applying probability to anticipate potential business outcomes.

LEARNING OUTCOMES

- Apply ratios, rates and proportions to compare various scenarios
- Describe relationships using algebraic expressions and calculus
- Apply the concepts of commercial mathematics to compute costs and revenues
- Use statistical concepts to represent data
- Apply probability to anticipate potential business outcomes

CONTENT:

1. Apply ratios, rates and proportions for comparison of numerical values

- 1.1 Definition
 - 1.1.1 Ratios
 - 1.1.2 Rates
 - 1.1.3 Proportion
- 1.2 Differentiate between ratio and proportion
 - 1.2.1 Solve problems involving rates and proportions
- 1.3 Conversion between fractions, decimals and percentages:
 - 1.3.1 a decimal to a fraction
 - 1.3.2 a fraction to a decimal
 - 1.3.3 a percentage to a fraction or decimal
 - 1.3.4 a fraction or decimal to a percentage
- 1.4 Rounding off numbers
- 1.5 Solve business using fractions, decimals and percentages

2. Describe relationships using algebraic expressions and calculus

- 2.1 Algebraic expression
 - 2.1.1 The number line
 - 2.1.2 Known and unknowns (variables)
 - 2.1.3 Algebraic terms and expressions operation
 - 2.1.4 Factorisation
 - 2.1.5 Simplification of algebraic expressions using BODMAS
 - 2.1.6 Simplification of fractions
- 2.2 Linear Equations and Inequalities
 - 2.2.1 Solving equations with one or more variables
 - 2.2.2 Solving multi-operational equations
 - 2.2.3 Graphical solutions in two unknowns
 - 2.2.4 Graphical solutions for inequalities in one unknown
 - 2.2.5 Graphical presentation of inequalities in two unknowns
- 2.3 Matrix Algebra
 - 2.3.1 Notations
 - 2.3.2 Operations
 - 2.3.3 Solving a 2*2 matrix

- 2.4 **Calculus**
 - 2.4.1 Basic differentiation (general polynomial rule)
 - 2.4.2 Stationary points/turning points (minima and maxima)
 - 2.4.3 Basic integration (general polynomial rule)
- 2.5 Solve problems using first order differential calculus method and general integration rule

- 3. **Apply the concepts of commercial mathematics to compute costs and revenues**
 - 3.1 Buying and selling
 - 3.1.1 Types of discounts
 - 3.1.2 Percentage profit and loss
 - 3.1.3 Mark-ups
 - 3.1.4 Margins
 - 3.2 Simple interest and compound interest computation
 - 3.2.1 Basics of simple interest
 - 3.2.2 Compound interest formulae
 - 3.2.3 Finding principal, rate and time using simple interest formula and compound interest rate formula
 - 3.2.4 Preparation of a loan mortisation schedule
 - 3.3 Appreciation and depreciation calculation
 - 3.3.1 Straight line method
 - 3.3.2 Declining balance method
 - 3.3.3 Sum of the year's digits method
 - 3.3.4 Correctly apply values and variables to any given formula
 - 3.4 Wages and salaries computation
 - 3.4.1 Piecework
 - 3.4.2 Hourly rate
 - 3.4.3 Commissions
 - 3.5 Basic income tax calculations
 - 3.5.1 Gross and net pay
 - 3.5.2 Computation of personal income tax
 - 3.6 Foreign exchange rates computation

- 4. **Use statistical concepts to analyse and present data**
 - 4.1 Data collection
 - 4.1.1 Definition
 - 4.1.2 Steps to data collection
 - 4.1.3 Data collection methods
 - 4.2 Measures of central tendency
 - 4.2.1 Mean
 - 4.2.2 Mode
 - 4.2.3 Median
 - 4.3 Measures of dispersion
 - 4.3.1 Variance
 - 4.3.2 Standard deviation
 - 4.4 Presenting data using the following methods:
 - 4.4.1 Tables
 - 4.4.2 Charts and diagrams
 - 4.4.3 Frequency distribution table
 - 4.4.4 Contingency tables
 - 4.4.5 Stem and leaf plot of data line graphs

- 4.4.6 Bar charts
- 4.4.7 Pie charts
- 4.4.8 Pictograms
- 4.4.9 Frequency curve- ogive, histogram and polygons

5. **Apply probability to exercises anticipate potential business outcomes assess**

- 5.1 Foundation concepts of probability
 - 5.1.1 Sample space
 - 5.1.2 Event
 - 5.1.3 Experiment
 - 5.1.4 Outcome
- 5.2 Types of events
 - 5.2.1 Simple events
 - 5.2.2 Compound events
 - 5.2.3 Independent
 - 5.2.4 Dependent events
 - 4.2.5 Mutually exclusive events
 - 5.2.6 Mutually inclusive
- 5.3 Explain rules/laws of probability
- 5.4 Draw probability trees
- 5.5 Solving business problems using probability

Suggested Methods of Delivery

- Presentations and practical demonstrations by trainer;
- Guided learner activities and research to develop underpinning knowledge;
- Supervised activities and projects in a workshop;

The delivery may also be supplemented and enhanced by the following, if the opportunity allows:

- Visiting lecturer/trainer from the ICT sector;
- Industrial visits.

Recommended Resources

Equipment

Computer
Financial calculators

Materials and supplies

Digital instructional material including DVDs and CDs

Reference materials

1. Swift, L., & Piff, S. (2014). Quantitative Methods: For Business, Management and Finance (4th edition). Palgrave Macmillan.
2. Jacques, I. (2018). Mathematics for Economics and Business (9th edition). Harlow: Pearson.
3. Andre, F. (2004). Business Mathematics and Statistics (6th edition) Australia: Thomson.
4. Lind, D. A., Marchal, W. G., & Wathen, S. A. (2021). Basic Statistics in Business and Economics (10th edition). New York: McGraw-Hill Education.
5. Clendenen, G., & Salzman, S. (2019). Business Mathematics (14th edition). Pearson.
6. Present value tables
7. Annuity tables
8. Kasneb e-learning resources (link on the Kasneb website).
9. Kasneb approved study packs.

LEVEL II

PAPER NO. 5 FOUNDATIONS OF ACCOUNTING

UNIT DESCRIPTION

This unit specifies competencies required to perform elementary accounting functions. It involves applying accounting concepts in accounting functions, recording business transactions in books of accounts, accounting for assets and liabilities, correcting errors arising from accounting records and preparing financial reports for different entities

LEARNING OUTCOMES

- Apply the legal and conceptual framework in preparation of financial accounts
- Account for revenues and expenses
- Account for assets and liabilities
- Correct errors in accounting records
- Prepare financial statements for different business entities

CONTENT:

1. **Apply accounting concepts in accounting functions**
 - 1.1 Definition of key terms
 - 1.1.1 Accounting
 - 1.1.2 Accounting period
 - 1.1.3 Accrual basis of accounting
 - 1.1.4 Credit
 - 1.1.5 Debit
 - 1.1.6 Accruals
 - 1.1.7 Closing the books
 - 1.1.8 Introduction to Accounting
 - 1.1.8.1 Nature and purpose of accounting
 - 1.1.8.2 The objective of financial accounting
 - 1.2 The elements of financial statements
 - 1.2.1 Assets
 - 1.2.2 Liabilities
 - 1.2.3 Equity
 - 1.2.4 Revenues
 - 1.2.5 Expenses
 - 1.3 Accounting concepts (Principles)
 - 1.3.1 Accrual principle
 - 1.3.2 Conservatism principle
 - 1.3.3 Consistency principle
 - 1.3.4 Cost principle
 - 1.3.5 Economic entity principle
 - 1.3.6 Full disclosure principle
 - 1.3.7 Going concern principle
 - 1.3.8 Matching principle
 - 1.4 Types of accounts
 - 1.4.1 Real accounts
 - 1.4.2 Personal accounts
 - 1.1.3 Nominal accounts
 - 1.5 The accounting equation

- 1.6 The users of accounting information
 - (External users)
 - 1.6.1 Creditors
 - 1.6.2 Investors
 - 1.6.3 Government
 - 1.6.4 Trading partners
 - 1.6.5 Regulatory agencies
 - 1.6.6 International standardisation agencies
 - 1.6.7 Journalists
 - (Internal users)
 - 1.6.8 Owners
 - 1.6.9 Directors
 - 1.6.10 Managers
 - 1.6.11 Employees

2. **Record business transactions in books of accounts**

- 2.1 The source documents
 - 2.1.1 Receipts
 - 2.1.2 Bills
 - 2.1.3 Invoices
 - 2.1.4 Statements
 - 2.1.5 Cheques
- 2.2 The books of prime entry/original entry
- 2.3 Journals
 - 2.3.1 Sales journal
 - 2.3.2 Purchases Journal
 - 2.3.3 Sales returns journal
 - 2.3.4 Purchases returns journal
 - 2.3.5 General journal
- 2.4 Cash books
 - 2.4.1 Single column cash book
 - 2.4.2 Double column cash book
 - 2.4.3 Triple column cash book
- 2.5 Petty cash book
- 2.6 The ledger
 - 2.6.1 Definition of a ledger
- 2.7 Types of ledgers
 - 2.7.1 Sales ledger
 - 2.7.2 Purchases ledger
 - 2.7.3 General ledger
- 2.8 Use of ledger
- 2.9 Concept of double entry
- 2.10 The trial balance
 - 2.10.1 Definition
 - 2.10.2 Format
 - 2.10.3 Use
- 2.11 The financial statements
- 2.12 Statement of profit and loss
 - 2.12.1 Definition
 - 2.12.2 Format
 - 2.12.3 Use

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- 2.13 Statement of financial position
 - 2.13.1 Definition
 - 2.13.2 Format
 - 2.13.3 Use
 - 2.14 Manual accounting systems Vs Computerised accounting systems
3. **Account for assets and liabilities**
- 3.1 Definition of an Asset, Liabilities Incomes and Expenses
 - 3.2 Property, plant and equipment (depreciation, acquisition, disposal, excluding revaluations)
 - 3.2.1 Fixed asset schedule
 - 3.3 Accounting for current assets:
 - 3.3.1 Inventory
 - 3.3.2 Cash in hand
 - 3.3.3 Cash in bank
 - 3.3.4 Bank reconciliation statement
 - 3.4 Intangible assets
 - 3.4.1 Softwares
 - 3.4.2 Licenses
 - 3.5 Trade receivables
 - 3.5.1 Definition
 - 3.5.2 Valuation
 - 3.5.3 Accounting for trade receivables
 - 3.5.6 Debtors control account
 - 3.6 Trade payables
 - 3.6.1 Definition
 - 3.6.2 Accounting for trade payables
 - 3.6.3 Creditors control account
 - 3.7 Accrued incomes/expenses and prepaid incomes/expenses
 - 3.7.1 Definition of accrued incomes/expenses and prepaid incomes/expenses
 - 3.7.2 Accounting for Accrued incomes/expenses and prepaid incomes/expenses
4. **Correct errors arising from accounting records**
- 4.1 Definition of error in accounting records
 - 4.2 Causes of errors
 - 4.3 Types of errors (Errors affecting trial balance)
 - 4.3.1 Error of casting
 - 4.3.2 Error of carrying forward
 - 4.3.3 Error of balancing
 - 4.3.4 Error of posting to the correct account but with the wrong amount
 - 4.3.5 Error of posting to the correct account but wrong side
 - 4.3.6 Error of posting to the wrong side with the wrong amount
 - 4.3.7 Error of omitting to show an account in the trial balance
 - 4.3.8 Error of partial omission (Errors not affecting trial balance)
 - 4.3.9 Error of complete omission
 - 4.3.10 Error of original entry
 - 4.3.11 Transposition errors
 - 4.3.12 Compensating errors
 - 4.3.13 Errors of principle

- 4.4 Correction of errors
 - 4.4.1 Suspense account
 - 4.4.2 Journals
- 4.5 Adjusted trial balance

- 5. **Prepare financial statements for different entities**
 - 5.1 Financial statements of a sole trader
 - 5.2 Statement of Profit or Loss
 - 5.2.1 Definition
 - 5.2.2 Format
 - 5.2.3 Use
 - 5.2.4 Statement of Financial Position
 - 5.2.4.1 Definition
 - 5.2.4.2 Format
 - 5.2.4.3 Use
 - 5.3 Financial statements of a partnership
 - 5.3.1 Definition
 - 5.3.2 Format
 - 5.3.3 Use
 - 5.4 The partnership deed/agreement
 - 5.5 The statement of profit or loss and appropriation
 - 5.6 Partners' capital and current accounts
 - 5.7 The statement of financial position
 - 5.7.1 Definition
 - 5.7.2 Format
 - 5.7.3 Use
 - 5.8 Financial statements of a company
 - 5.8.1 Important concepts of a company (types of share capital, reserves, retained profits and corporation tax)
 - 5.9 Statement of profit or loss
 - 5.9.1 Definition
 - 5.9.2 Format
 - 5.9.3 Use
 - 5.10 Statement of changes in equity
 - 5.10.1 Definition
 - 5.10.2 Format
 - 5.10.3 Use
 - 5.11 Statement of financial position
 - 5.11.1 Definition
 - 5.11.2 Format
 - 5.11.3 Use
 - 5.12 Statement of Profit or Loss
 - 5.12.1 Definition
 - 5.12.2 Format
 - 5.12.3 Use

Suggested Methods of Delivery

- Presentations and practical demonstrations by trainer;
- Guided learner activities and research to develop underpinning knowledge;
- Supervised activities in class; Group discussions

The delivery may also be supplemented and enhanced by the following, if the opportunity allows:

- Visiting lecturer/trainer from the Business sector;
- Industrial visits.

Recommended Resources

1. Accounting software
2. Stationery
3. E-mail
4. Internet
5. IFRSs
6. Computer
7. Calculators

Materials and supplies

- Digital instructional material including DVDs and CDs

Reference materials

1. Wood, F & Robinson, S. (2018). *Book-Keeping and Accounts* (9th edition). Harlow. Pearson Education Ltd.
2. Glautier, M., Underdown, B., & Morris, D. (2011). *Accounting: Theory and Practice* (8th edition.). Harlow. Pearson Education Ltd.
3. Sangster, A. & Wood, F. (2018). *Frank Wood's Business Accounting Volume 1* (14th edition.) Harlow. Pearson Education Ltd.
4. Kasneb e-learning resources (link on the Kasneb website).
5. Kasneb approved study packs.

LEVEL II

PAPER NO. 6 ELEMENTS OF TAXATION

UNIT DESCRIPTION

This unit covers the competencies required to compute tax obligations for individuals and business entities. Competencies include: Applying taxation concepts and regulations in determining tax obligations, determining tax liabilities for different sources of income, computing investment allowances, accounting for value added tax in business transactions and accounting for Miscellaneous charges.

LEARNING OUTCOMES

- Identify the types of taxes
- Apply the rules of taxation
- Compute tax and prepare income tax returns for employed individuals
- Compute tax and prepare income tax returns for small business establishments
- Account for VAT and file returns
- Compute miscellaneous levies and file their returns

CONTENT AND SUGGESTED ASSESSMENT METHODS

1. Apply taxation concepts and regulations in computing tax obligations

- 1.1 Tax
- 1.2 Income tax
- 1.3 Value Added Tax
- 1.4 Excise duty
- 1.5 Customs duty
- 1.6 Advance tax
- 1.7 Instalment tax
- 1.8 Capital gain tax
- 1.9 Purposes of taxation
- 1.10 Statutory deductions
 - 1.10.1 Pay As You Earn (PAYE)
 - 1.10.2 NSSF
 - 1.10.3 NHIF
- 1.11 Classification of taxes by rates
 - 1.11.1 Progressive
 - 1.11.2 Digressive
 - 1.11.3 Regressive
 - 1.11.4 Proportional
- 1.12 Classification of taxes by effect
 - 1.12.1 Tax effect
 - 1.12.2 Tax impact
 - 1.12.3 Tax incidence
 - 1.12.4 Direct taxes
 - 1.12.5 Indirect taxes
- 1.13 Tax shifting
 - 1.13.1 Forward shifting
 - 1.13.2 Backward shifting
 - 1.13.3 Factors that determine the tax shifting.
- 1.14 Principles of taxation
 - 1.14.1 Equity
 - 1.14.2 Economy

- 1.14.3 Convenience
- 1.14.4 Certainty
- 1.14.5 Simplicity
- 1.14.6 Elasticity
- 1.14.7 Flexibility
- 1.14.8 Productivity
- 1.14.9 Diversity
- 1.15 Tax evasion
 - 1.15.1 Ways of tax evasion
 - 1.15.2 Measures the government can put in place to prevent tax evasion
- 1.16 Tax avoidance
 - 1.16.1 Ways of tax avoidance
- 1.17 Sources of taxable income
- 1.18 Rules of taxing an income
- 1.19 Residence
 - 1.19.1 Body corporates
 - 1.19.2 Individuals

2. Determine tax liabilities for different sources of income

- 2.1 Employment income
 - 2.1.1 Definitions
 - 2.1.1.1 Employment
 - 2.1.1.2 Employer
 - 2.1.1.3 Employee
 - 2.1.2 Taxable cash and non-cash benefits
 - 2.1.3 Allowable deductions against employment income
 - 2.1.4 Non-taxable employment benefits
 - 2.1.5 Computation of taxable employment income and tax thereon.
- 2.2 Business income
 - 2.2.1 Definitions
 - 2.2.1.1 Trade
 - 2.2.1.2 Profession
 - 2.2.1.3 Vocation
 - 2.2.1.4 Adventure
 - 2.2.1.5 Concern
 - 2.2.2 Criteria of taxing a business income
 - 2.2.3 Reasons why accounting profit and taxable profit are different
 - 2.2.4 Format of computation of adjusted taxable business income and tax thereon
- 2.3 Investment income
 - 2.3.1 Dividends
 - 2.3.2 Interests
 - 2.3.3 Capital gains
 - 2.3.4 Rental
 - 2.3.5 Royalty income
- 2.4 Farming income
 - 2.4.1 Allowable farming expenses
 - 2.4.2 Computing of the adjusted taxable income.
 - 2.4.3 Hobby farming

- 2.5 Withholding tax
 - 2.5.1 Incomes subject to withholding tax
 - 2.5.2 Withholding tax rates
 - 2.5.3 Advantages and disadvantages of withholding tax
- 3. **Introduction to investment allowances (theoretical aspects, basic computations only)**
 - 3.1 Buildings
 - 3.1.1 Hotel building
 - 3.1.2 Building used for manufacture
 - 3.1.3 Hospital building
 - 3.1.4 Educational/hostels building
 - 3.1.5 Commercial Building
 - 3.2 Machinery
 - 3.2.1 Manufacturing machinery
 - 3.2.2 Hospital equipment
 - 3.2.3 Motor vehicles and heavy earth moving equipment
 - 3.2.4 Computer software, calculators, copiers and duplicating machines
 - 3.2.5 Furniture and fittings
 - 3.2.6 Other machinery
- 4. **Account for value added tax (VAT) in business transactions**
 - 4.1 Definitions
 - 4.1.1 Value Added Tax
 - 4.1.2 Input tax
 - 4.1.3 Output tax
 - 4.1.4 Supply
 - 4.1.5 Time of supply - tax point
 - 4.2 Registration and deregistration of business for VAT
 - 4.3 Rights of a VAT registered person
 - 4.4 Obligations of VAT registered person
 - 4.5 Offences in relation to VAT
 - 4.6 Value of a supply - Value for VAT
 - 4.7 Types of supplies
 - 4.7.1 Standard rate
 - 4.7.2 Zero rate
 - 4.7.3 Exempt
 - 4.8 VAT rates and computations
 - 4.9 Privileged persons and institutions
 - 4.10 Changes that must notified to the commissioner.
 - 4.11 VAT records
 - 4.12 VAT returns
 - 4.13 Remission, rebate and refund of VAT
- 5. **Account for miscellaneous charges and levies**
 - 5.1 Pseudo taxes
 - 5.1.1 Stamp duty

- 5.1.2 Airport tax
- 5.1.3 Catering levy
- 5.1.4 Petroleum levy
- 5.2 Levies and charges imposed by the county government
 - 5.2.1 Property Rates
 - 5.2.2 Cess
 - 5.2.3 Entertainment taxes

6. Administration of income tax

- 6.1 Kenya Revenue Authority- mandate, function and structure of the organisation
- 6.2 Personal identification number: Issue, uses, cancellation of a PIN
- 6.3 Registration and deregistration of tax payers
- 6.4 Electronic Tax Register (ETR)- Specifications
- 6.5 Types of assessments and returns
- 6.6 Voluntary Tax Disclosure Program
- 6.7 Digital service tax
- 6.8 Notices, objections, appeals and relief of mistake
- 6.9 Appellant bodies
- 6.10 Collection, recovery and refund of taxes
- 6.11 Offences, fines, penalties and interest
- 6.12 Application of ICT in taxation: iTax, other tax management systems

Suggested Methods of Delivery

- Presentations and practical demonstrations by trainer;
- Guided learner activities and research to develop underpinning knowledge;
- Supervised activities - filing of returns;

The delivery may also be supplemented and enhanced by the following, if the opportunity allows:

Visiting KRA/Tax consultancy firms for enquiries and training/trainer from the KRA sector;

Recommended Resources

Tools

Computers
Calculators

Materials and supplies

Digital instructional materials

Reference materials

1. NCLR (2009). Laws of Kenya: East African Community Customs Management Act, 2004.
2. NCLR (2017). Laws of Kenya: Excise Duty Act No. 23 Of 2015
3. NCLR (2018). Laws of Kenya: Income Tax Act
4. NCLR (2012). Laws of Kenya: The Public Finance Management Act
5. NCLR (2018). Laws of Kenya: Tax Procedures Act of 2015
6. NCLR (2018). Laws of Kenya: Value Added Tax Act of 2013
7. Revenue Authorities Circulars/Notices
8. Kasneb e-learning resources (link on website) and approved study packs.
9. Select books in taxation by local authors

PAPER NO. 7 PRINCIPLES OF MARKETING AND COMMUNICATION

UNIT DESCRIPTION

This unit covers the competencies required to; identifying concepts of marketing, positioning a product in the market, developing a marketing plan, managing customer relationships and applying the concepts of business communication to manage organisation.

LEARNING OUTCOMES

- Identifying concepts of marketing
- Position a product in the market
- Develop a marketing plan
- Manage customer relationships
- Apply the concepts of business communication to manage organisation

CONTENT

1. **Identify concepts of marketing**
 - 1.1 Definition of key terms in marketing
 - 1.1.1 Market
 - 1.1.2 Marketing
 - 1.1.3 Marketing research
 - 1.2 Importance of marketing
 - 1.3 Basic marketing concepts
 - 1.3.1 The production concept
 - 1.3.2 The product concept
 - 1.3.3 The selling concept
 - 1.3.4 The marketing concept
 - 1.3.5 The societal marketing concept
 - 1.4 The role of marketing in a business organization
 - 1.5 The marketing process
2. **Position a product in the market**
 - 2.1 Key definition of terms
 - 2.1.1 Market segmentation
 - 2.1.2 Market target
 - 2.1.3 Market positioning
 - 2.2 Basis of market segmentation
 - 2.2.1 Geographic segmentation
 - 2.2.2 Behavioural segmentation
 - 2.2.3 Demographic segmentation
 - 2.2.4 Psychographic segmentation
 - 2.3 Process of market segmentation
 - 2.4 Importance of market segmentation
 - 2.4.1 Market targeting strategies
 - 2.4.2 Undifferentiated marketing (mass marketing)
 - 2.4.3 Differentiated marketing
 - 2.4.4 Concentrated marketing (Niche marketing)
 - 2.5 Target market selection process
 - 2.6 Importance of target marketing to a business
 - 2.7 Market positioning strategies
 - 2.8 Benefits of market segmentation

- 2.9 5P's of marketing mix
- 2.10 Market analysis of the product
- 3. **Develop a marketing plan**
 - 3.1 Defining a marketing plan
 - 3.2 Importance of a marketing plan
 - 3.3 Characteristics of a good marketing plan
 - 3.4 Steps in preparing a marketing plan
 - 3.5 Components of a marketing plan
 - 3.5.1 Executive summary
 - 3.5.2 Business objectives
 - 3.5.3 The business
 - 3.5.4 The customers
 - 3.5.5 The competitors
 - 3.5.6 The product/service
 - 3.5.7 The distribution strategy
 - 3.5.8 The promotion strategy
 - 3.5.9 The pricing strategy
 - 3.5.10 The marketing budget
 - 3.6 Barriers to effective implementation of marketing plans
- 4. **Manage customer relationships**
 - 4.1 Key terms in customer relationships
 - 4.2.1 Customer loyalty
 - 4.2.2 Customer satisfaction
 - 4.2.3 Customer service
 - 4.2.4 Customer relations
 - 4.2 Strategies of attracting new customers
 - 4.3 Importance of customer retention
 - 4.4 Customer retention strategies
 - 4.5 Principles of effective customer service
 - 4.6 Customer service training
 - 4.7 Strategies of providing excellent customer service
 - 4.8 Importance of customer service in business
 - 4.9 Importance of customer feedback
 - 4.10 Methods of obtaining customer feedback
 - 4.10.1 Email and customer contact forms
 - 4.10.2 Exploratory customer interviews
 - 4.10.3 Social media
 - 4.10.4 On-site activity (via analytics)
 - 4.10.5 Instant feedback from your website
 - 4.11 Principles of effective complaints handling
 - 4.12 Procedure for handling customer feedback and complaints
 - 4.13 Skills for effective complaints handling
 - 4.14 Listening to customers
 - 4.15 Dealing with difficult customers
 - 4.16 Methods of monitoring and measuring customer satisfaction
 - 4.17 Benefits of customer satisfaction
 - 4.18 Ways of promoting customer loyalty
 - 4.19 Building long term relationships with customers

5. **Apply the concepts of business communication to manage organisation**
- 5.1 Concepts of communication
 - 5.1.1 Meaning of communication
 - 5.1.2 Purpose of communication
 - 5.1.3 Elements of communication
 - 5.1.4 Stages of the communication process
 - 5.1.4.1 Source
 - 5.1.4.2 Encoding
 - 5.1.4.3 Channel
 - 5.1.4.4 Decoding
 - 5.1.4.5 Feedback
 - 5.1.4.6 Principles of effective communication
 - 5.1.5 Formal and informal communication channels
 - 5.1.5.1 Flow of formal communication
 - 5.1.6 Forms of communication
 - 5.1.6.1 Oral communication
 - 5.1.6.2 Non-verbal communication
 - 5.1.6.3 Written communication
 - 5.1.6.4 Visual communication
 - 5.1.6.5 Audio-visual communication
 - 5.1.7 Advantages and disadvantages of various forms of communication
 - 5.1.8 Effective listening
 - 5.1.9 Barriers to effective communication
 - 5.1.10 Overcoming barriers to effective communication
 - 5.2 Apply writing skills in communication
 - 5.2.1 Steps in writing business documents
 - 5.2.1.1 Prewriting
 - 5.2.1.2 Drafting
 - 5.2.1.3 Revising
 - 5.2.1.4 Editing
 - 5.2.2 Rules of writing business documents
 - 5.2.3 Purposes of business documents
 - 5.2.3.1 Business letters
 - 5.2.3.2 Business reports
 - 5.2.3.3 Memorandum
 - 5.2.3.4 Reports
 - 5.2.3.5 E-mail
 - 5.2.3.5 Circulars
 - 5.2.3.6 Advertisements
 - 5.2.3.7 Notices
 - 5.2.3.8 E-mail
 - 5.3 Conduct interviews
 - 5.3.1. Definition of key terms in interviews
 - 5.3.1.1 Interview
 - 5.3.1.2 Interviewer
 - 5.3.1.2 Interviewee
 - 5.3.2. Purpose of interviews
 - 5.3.3 Types of interviews
 - 5.3.3.1 Unstructured
 - 5.3.3.2 Semi-structured

- 5.3.3.3 Structured
- 5.3.4 Skills for effective interviewing
- 5.3.5 Importance of non-verbal communication in interviews
- 5.3.6 Purpose of maintaining of interview documents
- 5.4 Apply presentation skills
 - 5.4.1 Definition of presentation
 - 5.4.2 Uses of presentation
 - 5.4.3 Presentation skills
 - 5.4.4 Elements of a presentation
 - 5.4.5 Methods of delivering a presentation
 - 5.4.5.1 Manuscript
 - 5.4.5.2 Memorised
 - 5.4.5.3 Extemporaneous
 - 5.4.5.4 Impromptu
 - 5.4.6 Basic parts of a presentation
 - 5.4.7 Importance of Audience analysis in presentation
 - 5.4.7.1 Use of visual aids in presentation
- 5.5 Meetings
 - 5.5.1 Purpose of holding meetings in an organisation
 - 5.5.2 Types of meetings
 - 5.5.2.1 Formal
 - 5.5.2.2 Informal
- 5.6 Stages of conducting formal meeting
- 5.7 Importance of agenda of the meeting
- 5.8 Role of the chairperson and the secretary in a meeting
- 5.9 Importance of minutes
- 5.10 Online meetings
 - 5.10.1 Video conferencing
 - 5.10.2 Teleconferencing
 - 5.10.3 Webinar

Recommended Resources

Tools

1. Text books
2. Newspapers and Journals

Equipment

- Computers
- Mobile phones

Materials and supplies

- Digital instructional material including DVDs and CDs
- Modelled marketing plans and sample of business written documents

Reference materials

1. Cook, S. (2011). *Customer Care Excellence: How to Create an Effective Customer Focus*. London: Kogan Page.
2. Kotler, P., & Armstrong, G. (2020). *Principles of Marketing* (18th edition). Harlow: Pearson
3. Thuo, J. K. (2008). *Principles of marketing: A Skill-building Approach* (2nd edition). Nairobi: Acrodile.
4. Kasneb e-learning resources (link on the Kasneb website).
5. Kasneb approved study packs.

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