



PRESIDENT'S OFFICE
REGIONAL ADMINISTRATION
AND LOCAL GOVERNMENT

CURRICULUM IMPLEMENTATION

CALENDAR FOR SECONDARY
SCHOOLS IN TANZANIA MAINLAND
Ordinary Level- Business Subjects

JANUARY, 2022





UNITED REPUBLIC OF TANZANIA
PRESIDENT'S OFFICE REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

CURRICULUM IMPLEMENTATION CALENDAR FOR SECONDARY SCHOOLS IN TANZANIA MAINLAND

Ordinary Level- Business Subjects:

1. Commerce
2. Bookkeeping

JANUARY, 2022

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Declaration

This Curriculum Implementation Calendar is approved for use in Secondary Schools Form 1-4 in Tanzani Mainland.



.....
Prof. Riziki S. Shemdoe

Permanent Secretary

President's Office Regional Administration and Local Government

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Preface

President's Office Regional Administration and Local Government (PO-RALG); Ministry of Education, Science and Technology (MoEST) in collaboration with Tanzania Institute of Education (TIE) has developed a Secondary School Curriculum Implementation Calendar. This calendar is a roadmap for teaching and learning of all subjects across the country.

This calendar will harmonize teaching and learning pace and content across the country. It has six (6) main parts namely; main competence (main topic), specific competence (sub topic), number of periods, month, week, and date. These features will help a subject teacher to timely plan and achieve a specific competence. A subject teacher is required to adhere to the subject calendar in order to bring in harmonized national-wide teaching and learning.

Specifically, this calendar will be useful for teachers in preparation of scheme of works as well as in the process of teaching and learning of a specific competence timely. The Education Quality Assurance Department as well as education officers at school, ward, district, region, and ministry levels are required to use this calendar as a tool to determine the effectiveness of the teaching and learning process.

The President's Office Regional Administration and Local Government is open to receiving suggestions from teachers and other education stakeholders for the improvements of this calendar. All suggestions should be channeled to Permanent Secretary President's Office Regional Administration and Local Government.



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Prof. Riziki S. Shemdoe

Permanent Secretary

President's Office Regional Administration and Local Government

Introduction

This curriculum implementation calendar is the initiative by the President's Office Regional Administration and Local Government and Ministry of Education, Science and Technology to ensure that the curriculum is implemented at its best. It has been prepared by considering the national school calendar for the year 2022. The school calendar has two terms, in which each term has one short and long break. Every teacher is required to use this curriculum implementation calendar in preparation of the scheme of work.

The concept of curriculum implementation calendar

Curriculum implantation calendar is a tool outlining general competence and specific competence as per specific subject syllabus. For each specific competence, this calendar is showing number of periods, month, week and date for attaining it. This calendar is for both public and private schools.

The rationale of curriculum implementation calendar

This calendar will help in harmonising what is supposed to be taught for a specified time across the country. If adhered to all students will learn the same specific competence at the same time. Also, this will help education coordinators and supervisors to identify weaknesses in teaching of a specific subject. Apart from that, this calendar will help in assessments of topics taught in a given time.

The structure of curriculum implementation calendar

Curriculum implementation calendar has six (6) main parts namely; main topic, sub topic, number of periods, month, week and date. These parts are described as follows.

Topic: General content of the subject matter that are expected to be taught in order to develop the intended competences.

Sub topic: These are similar units of the topic that have been arranged in a logical order to facilitate teaching and learning process.

Number of periods: This is a total number of periods required to teach a specific competence as per subtopic. These periods have been adopted from the subject syllabi although for some cases number of periods has been added or deducted to match with number of teaching and learning days as per school calendar.

Month: This is the month in which a specific competence or subtopic is supposed to be taught.

Week: These are five workdays in a month under which a process of teaching and learning will take place.

Date: This is a specific day of the month in which teaching and learning will take place.

The sample of the structure of curriculum implementation calendar

Main topic	Sub topic	Number of Periods	Month	Week	Date

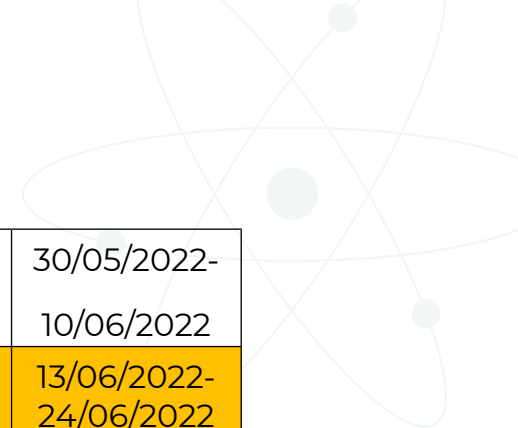
The use of Curriculum Implementation Calendar

This calendar is a roadmap which will help a teacher to access his/her pace in teaching a specific competence as per subject syllabus. It is suggested that a teacher must timely finish all topics and subtopics as indicated in this calendar. Internal and external quality assurers will use this calendar to access the efficiency of the teacher in fulfilling his/her responsibilities.

ANNUAL CURRICULUM IMPLEMENTATION CALENDAR 2022

Commerce Form 1

Main Topic	Sub Topic	Number of Periods	Month	Week	Date
	Orientation Course		January February	3 rd -4 th 1 st -4 th	17/01/2022- 25/02/2022
1.0 Commerce Basics	1.1 Subject matter of commerce	9	February March	4 th 1 st -3 rd	28/02/2022- 18/03/2022
	1.2 Elements of commerce	9	March April	4 th 1 st	21/03/2022- 08/04/2022
	Mid-term Assessment				11/04/2022- 14/04/2022
	Mid-term Break				15/04/2022- 24/04/2022
2.0 Production	2.1 Concept of production	6	April May	4 th 1 st	25/04/2022- 06/05/2022
	2.2 Factors for production	9	May	2 nd -4 th	09/05/2022- 27/05/2022



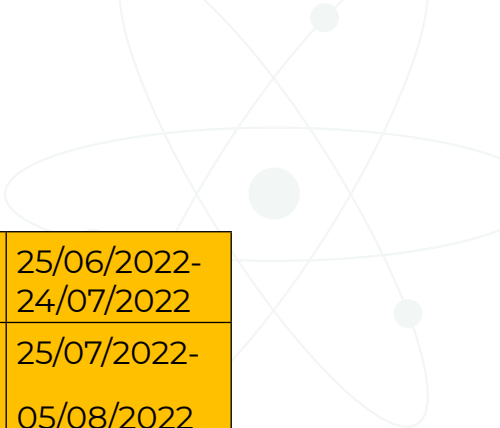
	2.3 Production process	6	May June	4 th 1 st -2 nd	30/05/2022- 10/06/2022
	Terminal Assessment				13/06/2022- 24/06/2022
	First Term Break				25/06/2022- 24/07/2022
	2.4 Needs and wants	6	July August	4 th 1 st	25/07/2022- 05/08/2022
3.0 Entrepreneurship	3.1 Concept of Entrepreneurship	6	August	2 nd -3 rd	09/08/2022- 19/08/2022
	3.2 Self employment	6	August September	4 th 1 st	22/08/2022- 02/09/2022
	Mid-term Assessment				05/09/2022- 09/09/2022
	Mid-term Break				10/09/2022- 25/09/2022
	3.2 Self employment	6	September October	4 th 1 st	26/09/2022- 07/10/2022



4.0 Domestic Trade	4.1 Retail trade	12	October November	2 nd -4 th 1 st	10/10/2022- 04/11/2022
	4.2 Wholesale trade	12	November December	2 nd -4 th 1 st	07/11/2022- 02/12/2022
	Annual Assessment				05/12/2022- 10/12/2022
	End of Year Break				17/12/2022

Commerce Form 2

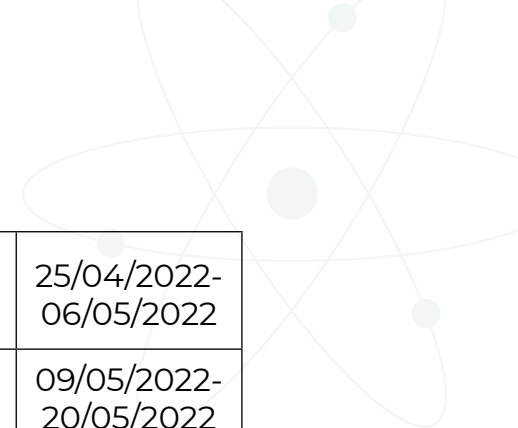
Main Topic	Sub Topic	Number of Periods	Month	Week	Date
1.0 Entrepreneurship	1.1 Characteristics and skills	9	January February	3 rd -4 th 1 st	17/01/2022- 04/02/2022
	1.2 Entrepreneurial motivation	9	February	2 nd -4 th	07/02/2022- 25/02/2022
2.0 Ware Housing Management	2.1 Concept of warehousing	15	March April	1 st -4 th 1 st	28/02/2022- 01/04/2022
	2.2 Stock administration	3	April	1 st	04/04/2022- 08/04/2022
	Mid-term Assessment				11/04/2022- 14/04/2022
	Mid-term Break				15/04/2022- 24/04/2022
	2.2 Stock administration	9	April May	4 th 1 st -2 nd	25/04/2022- 13/05/2022
3.0 Economics Basics	3.1 Theory of demand	9	May June	3 rd -4 th 1 st	16/05/2022- 03/06/2022
	3.2 Theory of supply	3	June	2 nd	06/06/2022- 10/06/2022
	Terminal Assessment				13/06/2022- 24/06/2022



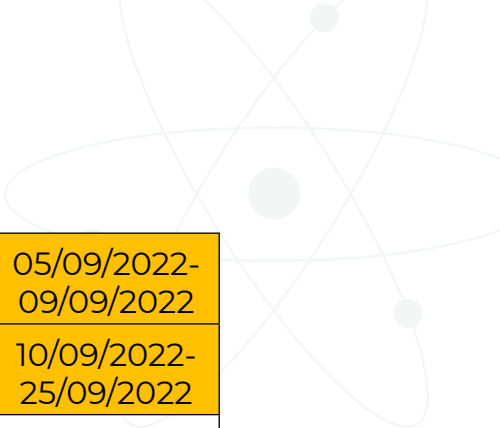
	First Term Break				25/06/2022- 24/07/2022
	3.2 Theory of supply	6	July August	4 th 1 st	25/07/2022- 05/08/2022
4.0 Transportation	4.1 Concept of transportation	6	August	2 nd -3 rd	09/08/2022- 19/08/2022
	4.2 Modes of transport	6	August September	4 th 1 st	22/08/2022- 02/09/2022
	Mid-term Assessment				05/09/2022- 09/09/2022
	Mid-term Break				10/09/2022- 25/09/2022
	4.2 Modes of transport	3	September	4 th	26/09/2022- 30/09/2022
	4.3 Transportation documents	9	October	1 st -3 rd	03/10/2022- 21/10/2022
	Preparation for Form Two National Assessment				24/10/2022- 28/10/2022
	End of Year Break				17/12/2022

Commerce Form 3

Main Topic	Sub Topic	Number of Periods	Month	Week	Date
1.0 Business Communication	1.1 Business communication media	6	January	3 rd -4 th	17/01/2022-28/01/2022
	1.2 Business communication standard	6	January February	4 th 1 st -2 nd	31/01/2022-11/02/2022
	1.3 Electronic communication	6	February	3 rd -4 th	14/02/2022-25/02/2022
2.0 Marketing	2.1 Concept of marketing	3	February March	4 th 1 st	28/02/2022-04/03/2022
	2.2 Marketing functions	6	March	2 nd -3 rd	07/03/2022-18/03/2022
	2.3 Promotion mix	9	March April	4 th 1 st	21/04/2022-08/04/2022
	Mid-term Assessment				11/04/2022-14/04/2022
	Mid-term Break				15/04/2022-24/04/2022



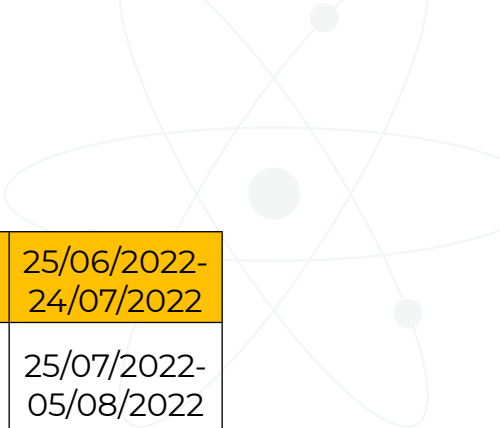
	2.4 Marketing institutions	6	April May	4 th 1 st	25/04/2022- 06/05/2022
3.0 Finance	2.5 Pricing	6	May	2 nd -3 rd	09/05/2022- 20/05/2022
	3.1 Money	6	May June	4 th 1 st	23/05/2022- 03/06/2022
	3.2 Banking	3	June	2 nd	06/06/2022- 10/06/2022
	Terminal Assessment				13/06/2022- 24/06/2022
	First Term Break				25/06/2022- 24/07/2022
	3.2 Banking	3	July	4 th	25/07/2022- 29/07/2022
	3.3 Payment Service	3	August	1 st	01/08/2022- 05/08/2022
	3.4 Credit Facilities	6	August	2 nd -3 rd	09/08/2022- 19/08/2022
	3.5 Loan Management	3	August	4 th	22/08/2022- 26/08/2022
4.0 International trade	4.1 Concept of International Trade	3	August	4 th	29/08/2022- 02/09/2022



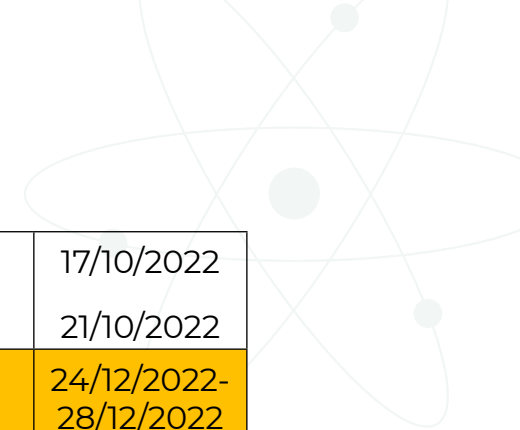
	Mid-term Assessment				05/09/2022-09/09/2022
	Mid-term Break				10/09/2022-25/09/2022
	4.2 Import Trade	6	September October	4 th 1 st	26/09/2022-07/10/2022
	4.3 Export Trade	6	October	2 nd -3 rd	10/10/2022-21/10/2022
	4.4 Balance of trade and Balance of payment	6	October November	4 th 1 st	24/10/2022-04/11/2022
5.0 Entrepreneurship	5.1 Invention and innovation	6	November	2 nd -3 rd	07/11/2022-18/11/2022
	5.2 Source of capital of entrepreneurs	6	November December	4 th 1 st	21/11/2022-02/12/2022
	Annual Assessment				05/12/2022-16/12/2022
	End of Year Break				17/12/2022

Commerce Form 4

Main Topic	Sub Topic	Number of Periods	Month	Week	Date
1.0 Taxation	1.1 The concept tax	18	January February	3 rd -4 th 1 st -4 th	17/01/2022- 25/02/2022
	1.2 Taxation system in Tanzania	12	February March	1 st -4 th	28/02/2022- 25/03/2022
	1.3 Value added tax	6	March April	4 th 1 st	28/03/2022- 08/04/2022
	Mid-term Assessment				11/04/2022- 14/04/2022
	Mid-term Break				15/04/2022- 24/04/2022
	1.3 Value added tax	6	April May	4 th 1 st	25/04/2022- 06/05/2022
2.2 Insurance	2.1 Concept of insurance	9	May	2 nd -4 th	09/05/2022- 27/05/2022
	2.2 Forms of insurance	6	May June	4 th 1 st -2 nd	30/05/2022- 10/06/2022
	Terminal Assessment				13/06/2022- 24/06/2022



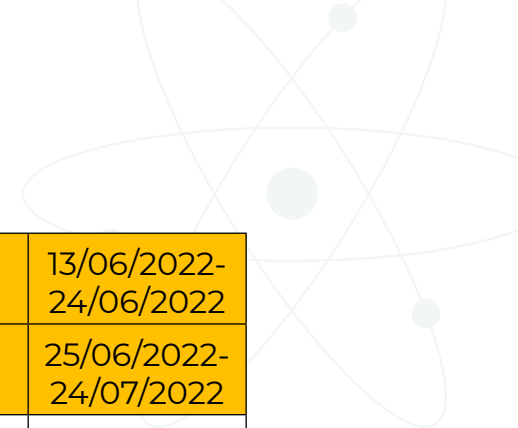
	First Term Break				25/06/2022-24/07/2022
	2.3 Insurance policies	6	July August	4 th 1 st	25/07/2022-05/08/2022
3.0 Business Units	3.1 Forms of business units	3	August	2 nd	09/08/2022-12/08/2022
	3.2 Strength and challenges of Business Units in Tanzania	3	August	3 rd	15/08/2022-19/08/2022
4.0 Business Management	4.1 Concept of business management	3	August	4 th	22/08/2022-26/08/2022
	4.2 Business ethics	3	September	1 st	29/08/2022-02/09/2022
	Mid-term Assessment				05/09/2022-09/09/2022
	Mid-term Break				10/09/2022-25/09/2022
5.1 Entrepreneurship	5.1 Business plan	6	September October	4 th 1 st	26/09/2022-07/10/2022
	5.2 Business start-up preliminary activities.	3	October	2 nd	10/10/2022-14/10/2022



	5.3 Registering a business in Tanzania	3	October	3rd	17/10/2022 21/10/2022
	Preparation for CSEE				24/12/2022- 28/12/2022
	End of Year Break				17/12/2022

Book Keeping Form 1

Main Topic	Sub Topic	Number of Periods	Month	Week	Date
	Orientation Course		January February	3 rd -4 th 1 st -4 th	17/01/2022- 25/02/2022
1.0 Introduction to Book-Keeping	1.1 Concept of book-keeping	6	February March	4 th 1 st -2 nd	28/02/2022- 11/03/2022
	1.2 Basic accounting concepts and principles	6	March	3 rd -4 th	14/03/2022- 25/03/2022
2.0 Books of Prime Entry	2.1 Types of books of prime entry	6	March April	4 th 1 st -2 nd	28/03/2022- 08/04/2022
	Mid-term Assessment				11/04/2022- 14/04/2022
	Mid-term Break				15/04/2022- 24/04/2022
	2.2 Ledger	9	April May	4 th 1 st -2 nd	25/04/2022- 13/05/2022
3.0 Principle of Double Entry	3.1 Concept of double entry	9	May June	3 rd -4 th 1 st	16/05/2022- 03/06/2022
	3.2 Recording of business transactions	3	June	2 nd	06/06/2022- 10/06/2022



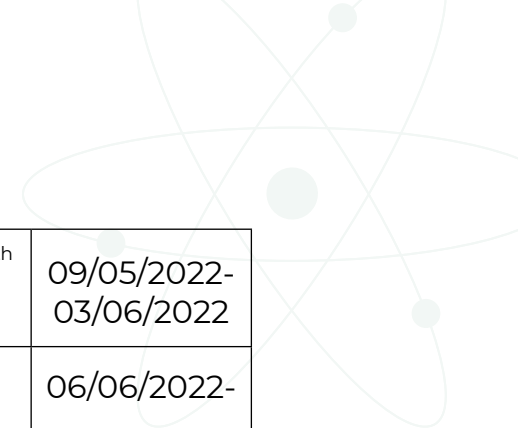
	Terminal Assessment				13/06/2022- 24/06/2022
	First Term Break				25/06/2022- 24/07/2022
	3.2 Recording of business transactions	15	July August	4 th 1 st -4 th	25/07/2022- 26/08/2022
4.0 Trial Balance	4.1 Concept of trial balance	3	August September	4 th 1 st	29/08/2022- 02/09/2022
	Mid-term Assessment				05/09/2022- 09/09/2022
	Mid-term Break				10/09/2022- 25/09/2022
	4.1 Concept of trial balance	3	September	4 th	26/09/2022- 30/09/2022
	4.2 Preparation of a trial balance	6	October	1 st -2 nd	03/10/2022- 14/10/2022
5.0 Elementary Financial Statements	5.1 Concept of financial statements	3	October	3 rd	17/10/2022- 21/10/2022



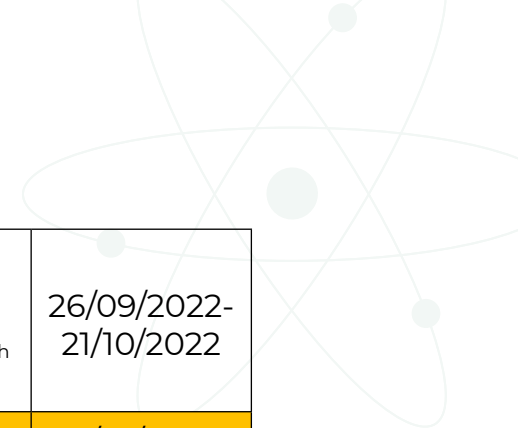
	5.2 Income statement	9	October November	4 th 2 nd	24/10/2022- 11/11/2022
	5.3 Statement of financial position	9	November December	3 rd -4 th 1 st	14/11/2022- 02/12/2022
	Annual Assessment				05/12/2022- 16/12/2022
	End of Year Break				17/12/2022

Book Keeping Form 2

Main Topic	Sub Topic	Number of Periods	Month	Week	Date
1.0 Columnar Cash Books	1.1 Two column cash book	9	January February	3 rd -4 th 1 st	17/01/2022- 04/02/2022
	1.2 Three column cash book	9	February	2 nd -4 th	07/02/2022- 25/02/2022
	1.3 Petty cash book	9	February March	4 th 1 st -3 rd	28/02/2022- 18/03/2022
2.0 Bank Reconciliation	2.1 Concept of bank reconciliation	6	March April	4 th 1 st	21/03/2022- 01/04/2022
	2.2 Adjusted cash book	3	April	1 st	04/04/2022- 08/04/2022
	Mid-term Assessment				11/04/2022- 14/04/2022
	Mid-term Break				15/04/2022- 24/04/2022
2.0 Bank Reconciliation	2.2 Adjusted cash book	6	April May	4 th 1 st	25/04/2022- 06/05/2022



	2.3 Bank reconciliation statement	12	May June	2 nd -4 th 1 st	09/05/2022- 03/06/2022
3.0 Government Accounting and Budgeting	3.1 Government accounting terminologies	3	June	2 nd	06/06/2022- 10/06/2022
	Terminal Assessment				13/06/2022 24/06/2022
	First Term Break				25/06/2022- 24/07/2022
3.0 Government Accounting and Budgeting	3.1 Government accounting terminologies	3	July	4 th	25/07/2022- 29/07/2022
	3.2 Government budgeting procedures	6	August	1 st -2 nd	01/08/2022- 12/08/2022
4.0 Correction of Errors	4.1 Concept of error	9	August September	3 rd -4 th 1 st	15/08/2022- 02/09/2022
	Mid-term Assessment				05/09/2022- 09/09/2022
	Mid-term Break				10/09/2022- 25/09/2022

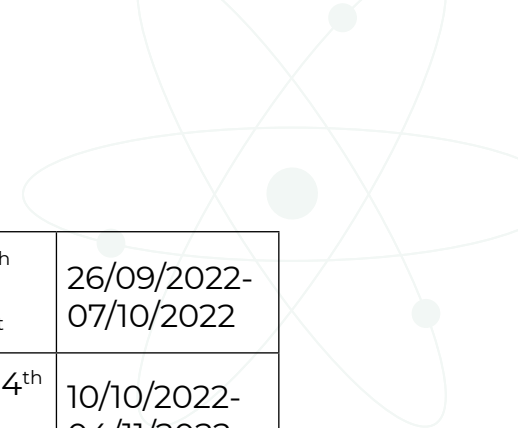


	4.2 Rectification of errors	12	September October	4 th 1 st - 4 th	26/09/2022- 21/10/2022
	Preparation of FTNA				24/10/2022- 28/10/2022
	End of Year Break				17/12/2022

Book keeping Form 3

Main Topic	Sub Topic	Number of Periods	Month		Date
1.0 Adjustments	1.1 Concept of adjustments	6	January February	3 rd -4 th	17/01/2022- 04/02/2022
	1.2 Capital expenditure and revenue expenditure	4	February	2 nd -3 rd	07/02/2022- 18/02/2022
	1.3 Depreciation of non-current asset	6	February March	4 th 1 st -2 nd	21/02/2022- 11/03/2022
	1.4 Disposal of non- current assets	6	March April	3 rd -4 th 1 st	14/03/2022- 01/04/2022
	1.5 Bad debts and Provisions	2	April	1 st	04/04/2022- 08/04/2022
	Mid-term Assessment				11/04/2022- 14/04/2022
	Mid-term Break				15/04/2022- 24/04/2022
	1.5 Bad debts and Provisions	4	April May	4 th 1 st	25/04/2022- 06/05/2022
	1.6 Preparation of comprehensive financial statements	6	May	2 nd -4 th	09/05/2022- 27/05/2022

2.0 Control Account	2.1 Concept of control accounts	2	May June	4 th 1 st	30/05/2022- 03/06/2022
	2.2 Sales control account	2	June	2 nd	06/06/2022- 10/06/2022
	Terminal Assessment				13/06/2022- 24/06/2022
	First Term Break				25/06/2022- 24/07/2022
	2.3 Purchases ledger control account	2	July	4 th	25/07/2022- 29/07/2022
3.0 Accounting For Single Entry and Incomplete Records	3.1 Concept of incomplete records and single entry	2	August	1 st	01/08/2022- 05/08/2022
	3.2 Preparation of accounts for single entry and incomplete records	6	August	2 nd -4 th	09/08/2022- 26/08/2022
4.0 Accounts of Non-Profit Making Organisations	4.1 Nature of non profit making organizations	2	August September	4 th 1 st	29/08/2022- 02/09/2022
	Mid-term Assessment				05/09/2022- 09/09/2022
	Mid-term Break				10/09/2022- 25/09/2022
4.0 Accounts of Non-Profit Making Organisations	4.2 Statement of affairs	4	September October	4 th 1 st	26/09/2022- 07/10/2022

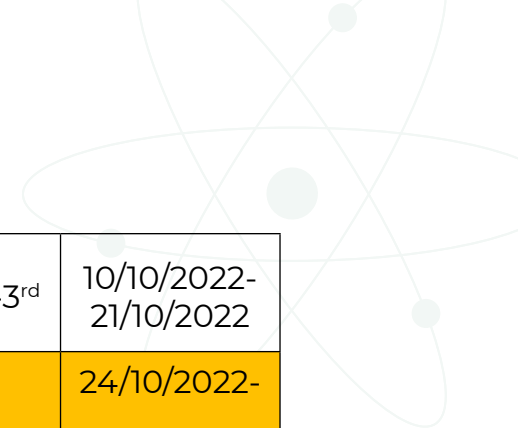


4.0 Accounts of Non-Profit Making Organisations	4.2 Statement of affairs	4	September October	4 th 1 st	26/09/2022- 07/10/2022
	4.3 Statement of income and expenditure	8	October November	2 nd -4 th 1 st	10/10/2022- 04/11/2022
	4.4 Statement of financial position	8	November December	2 nd -4 th 1 st	07/11/2022- 02/12/2022
	Annual Assessment				05/12/2022- 09/12/2022
	End of Year Break				17/12/2022

Book Keeping Form 4

Main Topic	Sub Topic	Number of Periods	Month	Week	Date
1.0 Accounts for Manufacturing Firms	1.1 Manufacturing costs	4	January	3 rd -4 th	17/01/2022-28/01/2022
	1.2 Statement of manufacturing costs	12	January February March	4 th 1 st -4 th 1 st -2 nd	31/01/2022-11/03/2022
2.0 Consignments	2.1 Concepts and terms used in consignments	4	March	3 rd -4 th	14/03/2022-25/03/2022
	2.2 Accounting for consignments	4	March April	4 th 1 st	28/03/2022-08/04/2022
	Mid-term Assessment				11/04/2022-14/04/2022
	Mid-term Break				15/04/2022-24/04/2022
	2.2 Accounting for consignments	2	April	4 th	25/04/2022-29/04/2022
3.0 Accounting for Joint Businesses	3.1 Concept of joint business	4	May	1 st -2 nd	02/05/2022-13/05/2022

	3.2 Accounting for joint venture	4	May	3 rd -4 th	16/05/2022- 27/05/2022
	3.3 Accounting for partnership	4	May June	4 th 1 st	30/05/2022- 10/06/2022
	Terminal Assessment				13/06/2022- 24/06/2022
	First Term Break				25/06/2022- 24/07/2022
	3.3 Accounting for partnership	2	July	4 th	25/07/2022- 29/07/2022
4.0 Accounting for DepartmentStores	4.1 Concept of departmental stores	4	August	1 st -2 nd	01/08/2022- 12/08/2022
	4.2 Accounts for departmental store	6	August September	3 rd -4 th 1 st	15/08/2022- 02/09/2022
	Mid-term Assessment				05/09/2022- 09/09/2022
	Mid-term Break				10/09/2022- 25/09/2022
5.0 Elements of Auditing	5.1 Concept of auditing	4	September October	4 th 1 st	26/09/2022- 07/10/2022



	5.2 Auditor's report	4	October	2 nd -3 rd	10/10/2022- 21/10/2022
	Preparation for CSEE				24/10/2022- 28/10/2022





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