



basic education

Department:
Basic Education
REPUBLIC OF SOUTH AFRICA

MULTI-GRADE TEACHING ANNUAL TEACHING PLAN

SUBJECT: EMS

TERM 1			
TOPICS AND CONTENT			
WEEKS	GRADE 7	GRADE 8	GRADE 9
1	Baseline Assessment Prior General knowledge on History of money Revise the general knowledge learners have about Economy. Life without money.	Revision of Grade 7 work per topic	Revision of Grade 8 work per topic
2	The Economy: History of money Traditional societies Comparison of traditional and modern societies Bartering, promissory notes, coins, paper money	The Economy: Government Meaning of Government; different levels of management.	The Economy: Economic Systems The three major economic systems; planned economy, market economy, mixed economy, origin of each system, advantages of and disadvantages of each economic system, characteristics of each economic system, global economy
3	The Economy: History of money Paper money, Explain Electronic banking, the role of money	The Economy: Government Roles of the different levels of government in respect of households in the use of resources and services (both as consumer and producer).	The Economy: The circular flow Factors of production, types of markets, Participants in the circular flow of a closed economy, flow of goods and services, money and factors of production in the circular flow of a closed economy Using a flow diagram

4	<p>The Economy: Needs and wants Differentiate between needs and wants. Basic needs of individuals, family's communities and country</p>	<p>The Economy: Government Roles of the different levels of government in respect of businesses in the use of resources and services (both as consumer and producer).</p>	<p>Financial Literacy: Cash Receipts Journal (CRJ) & Cash Payment Journal (CPJ) Effect of cash transactions on the accounting equation: Grade 8 revision</p>
5	<p>The Economy: Needs and wants Primary and secondary needs. Unlimited wants, characteristics of needs and wants, limited resources to satisfy needs and wants.</p>	<p>The Economy: National Budget Government revenue: direct tax; indirect tax; government expenditure on services such as education, health, housing, social grants, transport, security etc.</p>	<p>Financial Literacy: Cash Receipts Journal (CRJ) & Cash Payment Journal (CPJ) Cash transactions of a Trading business</p>
6.	<p>The Economy: Goods and services Differentiate between Goods and services, examples of goods and services, producers and consumers</p>	<p>The Economy: National Budget The influence of the National Budget on growth and redressing of economic inequalities</p>	<p>Financial Literacy: Cash Receipts Journal (CRJ) & Cash Payment Journal (CPJ) Complete transactions in the Cash Receipt Journal (CRJ)</p>
7	<p>The Economy: Goods and services Using goods and services efficiently and effectively, how to recycle and reuse goods to satisfy needs and wants</p>	<p>The Economy: Standard of living Lifestyles, modern societies; rural societies; impact of development on the environment; unemployment; productive use of resources to promote a healthy environment</p>	<p>Financial Literacy: Cash Receipts Journal (CRJ) & Cash Payment Journal (CPJ) Complete transactions in the Cash Payment Journal (CPJ)</p>
8	<p>The Economy: Inequality and poverty Causes of socio- economic imbalances, inequality in South Africa, Education and skills to fight inequality and Injustice</p>	<p>Financial Literacy: Accounting concepts Sole trader; debit; credit; capital; owner's equity; income; expenses; profit; losses; transactions; liability; assets; banking; cash receipts; cash payments; subsidiary journals; accounting equation: Assets = Owners Equity + Liabilities (A = O + L)</p>	<p>Financial Literacy: General Ledger Classification of accounts, Post the transaction from Cash Receipt Journal (CRJ) to the General Ledger</p>

9	The Economy: Inequality and poverty Urban and rural challenges Creating sustainable job opportunities	Financial Literacy: Source documents Receipts; deposit slips; cash register slips (till slips); cheques; cheque counter foils; Electronic Funds Transfer (EFT), bank statements; cash invoices.	Financial Literacy: General Ledger Classification of accounts, Post the transactions from Cash payment Journal (CPJ) to the General Ledger
10	Revision and administering of task 2	Revision and administering of task 2	Financial Literacy: Prepare a Trial Balance of a Trading business
Resources other than textbooks	Posters relevant to topics, magazines, newspapers and video lessons.	Posters relevant to topics, magazines, newspapers and video lessons.	Posters relevant to topics, magazines, newspapers, Grade 9 item bank, Tips for teachers Lesson plans, posters, video lessons, recorded lessons
Informal assessment; remediation (minimum of 2 per week)	Class Work/Case study /Poster, activities oral discussions, Presentations	Classwork & homework, Discussions; class tests; activities; case studies	Classwork & homework, Discussions; class tests; activities; case studies
SBA (Formal Assessment)	Case Study/Assignment (50 marks) must be written during week 5 and it must be based on 1. The History of money 2. Needs and wants Controlled test -50 marks Control Test to be administered during week 10 and should cover work of week 6-9 Cognitive levels: Low order-30% Mid order-50% High order-20%	Data response (50 marks) to be administered during week 6 Sub-topics: Government and National Budget Controlled test (50 marks) to be administered during week 10 Sub: Standard of living, Accounting concepts and Source documents	Assignment with rubric/memo (50 marks) Topics on Economic systems and Circular flow Week 10: Control Test with memo (all the topics covered in term 1) Control test with memo (50 marks): Sub-topics: Accounting Equation, CRJ and CPJ, General Ledger and trial balance



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TERM 2			
	TOPICS AND CONTENT		
WEEKS	GRADE 7	GRADE 8	GRADE 9
1	Revise the work covered in Term 1. Give learners an overview of work of Term 2	Revise the work covered in Term 1	Revise the work covered in Term 1
2	Financial Literacy Accounting Concepts Capital; assets; liability; income; expenses; profit	Financial literacy: Overview of the Accounting cycle Transactions; source documents; subsidiary journals; General Ledger; Trial Balance; Income Statement; Balance Sheet;	The Economy Price theory Demand and supply, law of demand, demand schedule and graphical illustration of demand curve
3	Financial Literacy Accounting Concepts Losses; budgets; savings; banking; financial records; transactions	Financial literacy: Accounting equation Cash transactions (receipts) on the accounting equation Assets=owner's Equity +liability(A=OE+L)	The Economy Law of supply, supply schedule, graphical illustration of Supply curve, Graphical illustration of the demand and supply curve, equilibrium price and quantity

4	Financial Literacy Income and Expenses Personal statement of net worth	Financial literacy: Cash Receipts Journal (Service Business) Concept of a Cash Receipts Journal (CRJ) of a service business; formats and uses of the columns in the CRJ; source documents used to complete the CRJ;	Entrepreneurship Sectors of economy The primary, secondary, tertiary sector, types of businesses found in each of the three sectors, The interrelationships of the three sectors, sustainable use of resources in the three sectors, the role of the three sectors in the economy, types of skills required in each of the three sectors
5	Financial Literacy Income and Expenses Business income Business expenses	Financial literacy: Cash Receipts Journal (Service Business) Entering of cash transactions in the CRJ; closing off the CRJ;	Financial literacy Credit transactions Credit sales: Debtors, National Credit Act (NCA), Accounting cycle Effect of transactions on the accounting equation
6	Financial Literacy Income and Expenses Savings and investments	Entrepreneurship: Factors of production Capital – borrowed and own capital; Labour – unskilled, semi-skilled and skilled labour; role of workers in the business; Fair employment practices; Natural resources; Entrepreneurship; remuneration of the factors of production	Financial literacy Credit transactions Recording transactions in the Debtors Journal (DJ), posting to the General Ledger and Debtors Ledger
7	Financial Literacy Budgets Definition of a budget; income; expenditure	The economy: Markets Types of markets – goods and services market;	Financial literacy Credit transactions Recording of receipts from debtors in the Cash Receipts Journal (CRJ), posting to

			the General Ledger and Debtors Ledger
8	Financial Literacy Budgets Definition of a business budget, income and expenditure	The economy: Markets Factor market (labour and financial markets); Goods market	Financial literacy Credit transactions Recording receipts from debtors into the Cash Receipt Journal (CRJ), posting to the General Ledger and Debtors Ledger
9	Mid Controlled Test /Exam= 100 Marks	Revision: TERM Consolidation It is compulsory to complete all the TERM 1 and 2 topics as indicated in the teaching plan give learners an overview of what will be assessed NB: provide learners with guidelines for mid-year examinations which: Must include all topics covered in term 1 and term 2	Consolidation/Revision Term 2 content
10	Guidelines for Mid Controlled Test/Exam: Term 1 work = 30 % Term 2 work = 70 %	Controlled Test must cover <ul style="list-style-type: none"> • Term 1: 30% of content covered • Term 2: 70% of content covered • MARKS 100 	Notes on or guidelines for mid-year examinations: <ul style="list-style-type: none"> ☐ Must include all topics covered in term 1 and term 2 ☐ Minimum 100 marks ☐ Paper 1: Financial literacy: 50 marks ☐ Paper 2: The Economy (25 marks); Entrepreneurship (25 marks) ☐ It is compulsory to complete all the topics as indicated in the teaching plan

			□ When teaching these topics, the context of the school should be considered
Resources other than textbooks	Posters relevant to topics, magazines, newspapers, Grade 9 item bank, Tips for teachers Lesson plans, posters, video lessons, recorded lessons	Posters relevant to topics, magazines, newspapers, Grade 9 item bank, Tips for teachers Lesson plans, posters, video lessons, recorded lessons	Posters relevant to topics, magazines, newspapers, Grade 9 item bank, Tips for teachers Lesson plans, posters, video lessons, recorded lessons
Informal assessment; remediation	Classwork & homework, Discussions; class tests; activities; case studies	Classwork & homework, Discussions; class tests; activities; case studies	Classwork & homework, Discussions; class tests; activities; case studies
SBA (Formal Assessment)	Mid Controlled Test /Mid-Year Examination 100 Marks	Mid Controlled Test/ Mid-Year Examination 100 Marks	Mid Control test/ Mid-Year Examination 100 Marks



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TERM 3			
TOPICS AND CONTENT			
WEEKS	GRADE 7	GRADE 8	GRADE 9
1	Entrepreneurship Definition of an Entrepreneur	Financial literacy Cash Receipts Journal: Entering the cash transactions in the CRJ. Closing off the CRJ.	Entrepreneurship The different kind of business functions
2	Entrepreneurship Characteristics and skills of an entrepreneur	Financial literacy Cash Receipts Journal: The effect of CRJ on the Accounting Equation	Entrepreneurship The different kind of business functions
3	Entrepreneurship Entrepreneurial skills of buying and selling (making profit through trading)	Financial literacy Cash Payments Journal of service business. Formats and uses of the Columns. Sources documents used	Entrepreneurship Business plan Components and format of a business plan
4	Entrepreneurship Entrepreneurial skills of actions of producing and making profit through manufacturing.	Financial literacy Cash Payments Journal of service business. Formats and uses of the Columns. Sources documents used	Entrepreneurship Business plan SWOT analysis, description of the product or service offered by the business, production plan, marketing plan, management plan and financial plan

5	Entrepreneurship Needs and wants	Financial literacy Cash Payments Journal Entering of cash transactions on the Accounting Equation.:	Financial literacy: Debtors Recording of cash and cash transactions of a sole trader in the Subsidiary journals
6	Entrepreneurship SWOT Analysis	Financial literacy Cash Receipts Journal (CRJ) and Cash Payments Journal (CPJ): Entering combined transactions in the Cash Receipts Journal and Cash Payment Journal. Closing off CRJ and CPJ. Effect of cash transactions on the Accounting Equation.	Financial literacy Debtors Consolidation of activities on Recording of cash and cash transactions of a sole trader in the Subsidiary journals
7	Entrepreneurship Setting goals and achieving goal	Entrepreneurship Forms of ownership Sole traders and Partnership –Characteristics, Advantages and Disadvantages (Non-Examinable)	Financial literacy Debtors Consolidation of activities on Recording of cash and cash transactions of a sole trader in the Subsidiary journals
8	Entrepreneurship The concept of advertising-Media used in advertising	Entrepreneurship Forms of ownership Private and Public Companies - Characteristics, Advantages and Disadvantages (Non-Examinable)	Financial literacy Creditors (Credit purchases) Accounting cycle, effect of credit purchases on the accounting equation
9	Entrepreneurship Principles of advertising	Entrepreneurship Forms of ownership Comparison of the Four Forms of ownership: Characteristics advantages and disadvantages (Non-Examinable)	Financial literacy Creditors Creditors' journal and posting to the General ledger and Creditors' ledger
10	Entrepreneurship Budget for Entrepreneurs day Simple cost calculations, Explain fixed and	Entrepreneurship Forms of ownership The role of forms of ownership in sustainable job creation and use of natural resources	Financial literacy Creditors Recording payments to the Cash

	variable costs		Payment Journal (CPJ), posting to the General ledger and Creditors' ledger
Resources other than textbooks	Grade 7 item bank Tips for teachers Lesson plans posters, video lessons, recorded lessons, glossary of terms	Grade 8 item bank Tips for teachers Lesson plans posters, video lessons, recorded lessons, glossary of terms	Grade 9 item bank Tips for teachers Lesson plans posters, video lessons, recorded lessons, glossary of terms
Informal assessment; remediation	Discussions, classwork, homework activities, class test, case study	Discussions, classwork, homework activities, class test, case study	Discussions, classwork, homework activities, class test, case study
SBA (Formal Assessment)	PROJECT: (week: 10) Marks: 50	Case study / project with rubric/memo (week 7) Marks: 50	Project with rubric/memo (week: 4) Marks: 50



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TERM 4			
TOPICS AND CONTENT			
WEEKS	GRADE 7	GRADE 8	GRADE 9
1	The Economy The Production Process Definition of production; inputs and outputs	Entrepreneurship Levels and functions of management	Economy Trade unions Concept of trade unions
2	The Economy The Production Process Sustainable use of resources; meaning of economic growth; meaning of productivity	Entrepreneurship Management tasks such as Planning, Organising, Leading and Control (POLC), Characteristics of good management	Economy Trade unions Effect of trade unions in businesses and contribution to sustainable growth
3	The Economy The Production Process Technology in the production process	Financial literacy: General ledger Double entry principle, T accounts, Format of the General Ledger and sections within the General ledger.	Financial literacy Cash and credit transactions Effect of cash and credit transactions on the accounting equation
	Financial Literacy	Financial literacy General ledger	Financial literacy Cash and credit transactions

4	Savings Personal savings; purpose of savings	Opening accounts in the General Ledger, Posting / recording of transactions in the CRJ and CPJ of a service business and posting to the General Ledger.	Cash Receipts Journal (CRJ), Cash Payment Journal (CPJ), Debtors; Journal (DJ), Creditors' Journal (CJ) Recording Cash and credit transactions of a sole trader in the Cash Receipts Journal, Cash Payment Journal, Debtors; Journal and Creditors' Journal
5	Financial Literacy Savings The role of banks; services offered by banks	Financial literacy General ledger Opening accounts in the General Ledger, Posting / recording of transactions in the CRJ and CPJ of a service business and posting to the General Ledger	Financial literacy Cash and credit transactions Cash Receipts Journal (CRJ), Cash Payment Journal (CPJ), Debtors; Journal (DJ), Creditors' Journal (CJ) Recording Cash and credit transactions of a sole trader in the Cash Receipts Journal, Cash Payment Journal, Debtors; Journal and Creditors' Journal
6	Financial Literacy Savings Opening a savings account at a bank; community savings schemes	Financial literacy General ledger and trial balance Balancing of the General Ledger, preparing of a Trial Balance of a service business.	Financial literacy Cash and credit transactions Posting to the General Ledger, Debtors and Creditors Ledger and Trial Balance
7	Examination preparations Revise the work covered throughout the year, study techniques, exam writing skills	Examination preparations Revise the work covered throughout the year, study techniques, exam writing skills	Financial literacy Cash and credit transactions Posting to the General Ledger, Debtors and Creditors Ledger and Trial Balance
8	Revision and consolidation End of the year examination must include all topics covered in term 1, term 2, term 3 and term 4	Revision and consolidation End of the year examination must include all topics covered in term 1, term 2, term 3 and term 4	Revision and consolidation End of the year examination must include all topics covered in term 1, term 2, term 3 and term 4
9	Final Controlled Test/year end exam: 100 marks	Final Controlled Test/year end exam: 100 marks Paper 1: 50 marks Paper 2: 50 marks	Final Controlled Test/year end exam: 150 marks

	Duration: 90 minutes (One paper)		
10	Final Controlled Test/Year End Exam: 100 marks Duration: 90 minutes (One paper)	Final Controlled Test/Year End Exam: 100 marks Duration: 60 minutes for each paper	Final Controlled Test/Year End Exam: 150 marks Duration: 60 minutes for each paper
Resources other than textbooks	Practical demonstrations, Posters, Magazines, newspapers & video lesson, recorded lessons, teaching tips, item banks, Multi-grade toolkit	Practical demonstrations, Posters, Magazines, newspapers & video lesson, recorded lessons, teaching tips, item banks, Multi-grade toolkit	Practical demonstrations, Posters, Magazines, newspapers & video lesson, recorded lessons, teaching tips, item banks, Multi-grade Toolkit
Informal assessment; remediation	Class Work, homework, Case study, Poster, activities oral discussions	Class Work, homework, Case study, Poster, activities oral discussions	Class Work, homework, Case study, Poster, activities oral discussions
SBA (Formal Assessment)	<ul style="list-style-type: none"> □ Final Controlled Test /Year end Exam = 100 marks; Mark distribution on study areas: □ Financial literacy: 50 marks □ The Economy: 25 marks □ Entrepreneurship: 25 marks 	Final Controlled Test/Year End Exam = 100 marks. <ul style="list-style-type: none"> • Paper 1: Financial Literacy: 50 marks • Paper 2: Entrepreneurship (50marks) 	<ul style="list-style-type: none"> □ Final examination/year end control test= 150 marks. □ Paper 1: Financial literacy: 70 marks □ Paper 2: The Economy (40 marks); Entrepreneurship (40 marks) □ It is compulsory to complete all the topics as indicated in the teaching plan