



basic education
Department:
Basic Education
REPUBLIC OF SOUTH AFRICA

THE WHOLESALE & RETAIL INDUSTRY

Grade 9

LEARNER WORKBOOK

Name

Class

Authored by Harry Bell

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Teacher Sign Date

Term 1 Week 1

THE INDUSTRY. SUPPORT FUNCTIONS:

Activity 1: Support Functions

In teams of two discuss which of these support functions you would do yourself if you owned your own little clothing business and which you might use external support to help you.

Function	
BUYING	
LOGISTICS	
MARKETING/ADVERTISING	
PROPERTY AND MAINTENANCE	
IT/COMMUNICATIONS	
FINANCE & ACCOUNTS	
HUMAN RESOURCES	

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Activity 3: How Stakeholders are affected.

List how the given stakeholders will be affected if a business has to close its doors.

STAFF

SUPPLIERS

THE GOVERNMENT

CUSTOMERS

BANKS

Term 1 Weeks 3

THE INDUSTRY – DISTRIBUTION CENTRES

Activity 4: Cross docking.
Explain how cross docking works.

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Term 1 Week 4 - 6

THE INDUSTRY – INDUSTRY LEGISLATION

Activity 6: Industry legislation.

Provide the aims and objectives of the given legislation.

Basic Conditions of Employment

**Sectoral Determination 9: Wholesale
and Retail Sector**

Labour Relations Act

Employment Equity Act

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Term 1 Weeks 7

PROFIT – PREVENTING SHRINKAGE AND LOSSES

Activity 7: Minimising internal theft.
Identify 5 methods used by industry to minimise internal theft.

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Activity 8: Minimising shoplifting.

Identify 5 methods used by industry to minimise shoplifting

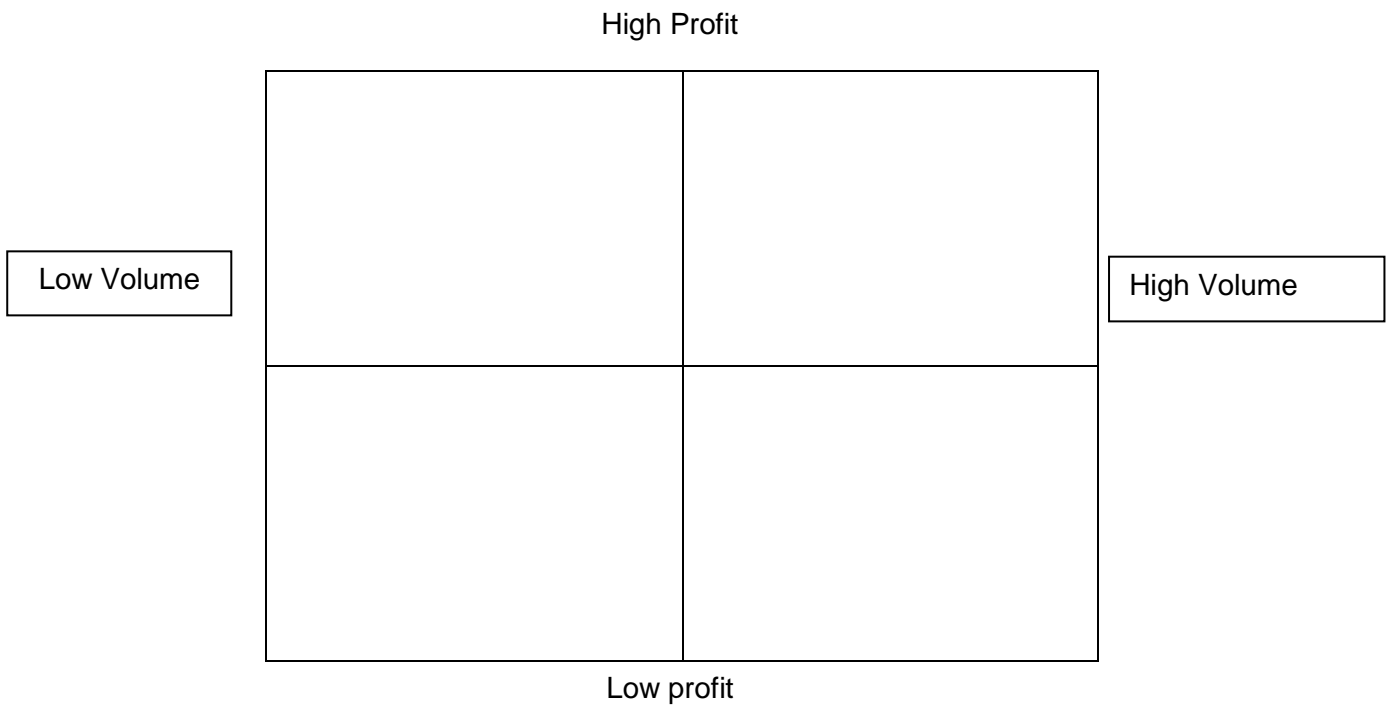
Lined writing area consisting of approximately 28 horizontal lines for student responses.

Term 1 Week 8

THE INDUSTRY – PROFIT VERSUS VOLUME

Activity 9: Profit versus volume

In the drawing below, fill in examples of retailers or sub-sectors that fall into each quadrant



Activity 10: Why both?

Class Discussion: Why do you think most stores carry a range of both high and low profit items?

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Term 2 Week 1 & 2

PROFIT – USING BUDGETS

Activity 11: Analyse performance to budget

Below is the budget you drew up for the three months just passed as well as your actual figures for this period.

Compare actual figures to budgeted figures and identify where your store might be under performing.

	ACTUAL	BUDGET	COMMENT
Sales	2 330 489	2 500 000	
Cost of Goods Sold	1 857 844	2 000 000	
Gross Profit	472 645	500 000	
Shrinkage	9 903	5 000	
True Gross Profit	462 742	495 000	
Expenses			
Staff costs			
- Basic	69 821	70 000	
- Overtime	3 565	2 500	
- Casual	3 539	3 000	
- Other staff costs	3 496	3 500	
Cleaning	6 000	6 000	
Electricity	10 221	10 000	
Water	17 009	18 000	
Packaging & Wrapping	2 409	2 000	
Printing & Stationary	3 198	3 000	
Refuse collection	1 000	1 000	
Rent	47 110	47 110	
Rates	11 424	11 424	
Repairs	1 073	750	
Total Expenses	179 865	178 284	
Operating Profit	282 877	316 716	

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Term 2 Week 3 & 4

PROFIT – CALCULATING RETAINED INCOME

Activity 12: Fixed and variable expenses

Which of the following expenses are fixed and which do you think are variable?

	Fixed	Variable
Staff costs		
- Basic Salaries		
- Overtime		
- Casual wages		
Cleaning		
Electricity		
Water		
Packaging & Wrapping		
Printing & Stationary		
Refuse collection		
Rent		
Rates		
Repairs		
Telephone		
Security guards		

Teacher Sign Date

Activity 13: Fixed and variable expenses

Which of the expenses given do you think the Manager and staff can control and which the owner or Head Office would control.

	Controllable	Non-Controllable
Staff costs		
- Basic Salaries		
- Overtime		
- Casual wages		
Cleaning		
Electricity		
Water		
Packaging & Wrapping		
Printing & Stationary		
Refuse collection		
Rent		
Rates		
Repairs		
Telephone		
Security guards		

Teacher Sign Date

Activity 14: Calculating Retained Income

Calculate the Retained Income of this business.

Income Statement for BZA Trading

	R
ACTUAL SALES	78 000
COST OF GOODS SOLD	72 000
SHRINKAGE & LOSSES	<u>1 500</u>
GROSS PROFIT	
OTHER INCOME	5 000
EXPENSES	<u>11 000</u>
NET PROFIT BEFORE INTEREST	
INTEREST PAID	<u>1 500</u>
NET PROFIT BEFORE TAX	
TAXATION	<u>1 520</u>
NET PROFIT AFTER TAX	
DIVIDEND	<u>750</u>
RETAINED INCOME	

Teacher Sign Date

Term 2 Week 5

CUSTOMER SERVICE – CUSTOMER QUERIES AND COMPLAINTS

<p>Activity 15: The difference</p> <p>Class discussion: What is the difference between a customer query and a customer complaint?</p>
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<p>Activity 16: Handling complaints</p> <p>How would you handle a customer complaint if you do not have the authority to resolve it?</p>

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Term 3 Week 1 & 2

MERCHANDISING – LAYING OUT DISPLAYS

Activity 191: Planograms
Explain why chain stores have set layouts

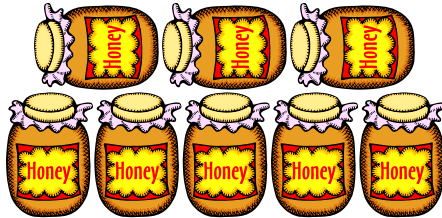
Activity 20 “Just in time” deliveries
Explain your understanding of this concept and why it is important

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Term 3 Week 3 &4

MERCHANDISING – MERCHANDISING DIFFERENT CATEGORIES OF STOCK

Activity 21: Merchandising glass products
Class discussion: Look at the way this honey has been merchandised and comment on whether you think this is right and why



Activity 22: Merchandising different categories of stock
List how the given categories of merchandise should be handled

Cold chain products

Hazardous products

Clothing

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Term 3 Week 5

MERCHANDISE – LOSS PREVENTION WHILE MERCHANDISING

Activity 23: Preventing losses

Give 5 examples of how to prevent losses when merchandising

Activity 24: Customer satisfaction while merchandising

What must staff do when merchandising so as not to make shopping difficult for customers

Term 3 Week 6

MERCHANDISE – HOUSEKEEPING

Activity 25: Implementing housekeeping In teams of two list everything you will do when housekeeping your department.

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Term 3 Week 7

MERCHANDISING – EXTERNAL MERCHANDISERS



FIELDWORK (Where possible)

Visit a supermarket and have a look to see if you can identify a merchandiser who does not work for the retailer, but is busy unpacking stock and filling shelves. Try and find out what the external merchandising company name is.

Ask the person to describe their job

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Activity 26: External merchandisers

Why do you think a supplier would want to pay someone to go around to the retailers and fill the shelves for them.

Activity 27: External merchandisers

Explain the role of the external merchandiser in the industry.

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Term 3 Week 8

MERCHANDISING – VISUAL MERCHANDISING

Activity 28: Visual Merchandising

Explain why retailers display their merchandise visually.

Activity 29: The difference

Explain the difference between visual merchandising and merchandising in outlets where stock is replenished.

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Term 4 Week 1 & 2

PROMOTIONS – REACHING TARGET MARGETS

Activity 30: Communication to a target audience

In teams of two, discuss how wholesalers and retailers communicate to their target market.

Activity 31: Promotions in the industry

Explain why businesses promote

Term 4 Week 4 & 5

CASHING UP AND BALANCING – METHODS OF CASHING UP PoS

Activity 33: Cashing up Cashiers

Using the information given and the stationary supplied, cash up the Cashier and calculate her overs/shorts

Cash up the till drawer of Mary Jonas – Employee 7471 operator 7

Opening reading 682 453.57

Closing reading 701 591.29

Actuals cash handed in

Notes - R200 X 46

 R100 X 66

 R50 X 29

 R20 x 18

 R10 X 31

Coins R5 X 37

 R2 X 6

 R1 X 11

Credit and Debit card slips handed in

153.98

26.87

205.67

308.99

285.59

Coupons handed in

.50

1.00

Voucher handed in R25.00

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CASH HAND OVER CONTROL		
Date		
Name Mary Jonas		
Employee No 7471		
PoS number 7		
NOTES	QTY	VALUE
200.00		
100.00		
50.00		
20.00		
10.00		
Sub Total		
R5.00		
R2.00		
R1.00		
0.50		
0.20		
0.10		
0.05		
Total		
Credit/Debit Cards		
Coupons		
Vouchers		
Till Over		
Till short		
Cashier sign		
Office Clerk sign		

Teacher Sign Date

DAILY CASH TAKINGS RECONCILIATION	
Cashier Name	
Employee No	
Operator No	
Closing reading	
Opening reading	
EXPECTED TAKINGS	
Cash handed in	
Credit cards	
Debit cards	
Coupons	
Gift vouchers	
TOTAL TAKINGS	
Over	
Short	
Cashier signature	

Teacher Sign Date