

GR. 8 EMS LESSON PLANS – TERM 1 (WEEK 1-10)

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 8
TERM 1: Week 1
(2 hours per week)

<p>Topic: THE ECONOMY Sub-topic: Unit 1.1 Revision of gr. 7 work</p>	<p>Duration: 2 hours (2 x 1 hour periods) Start date:.....Completed date:</p>
<p>Prior content knowledge: Own general knowledge about the economic problem (unlimited needs and limited resources).</p>	<p>Link with next lesson: Unit 1.2 The economy: Government The government’s role in solving the economic problem.</p>
<p>Content: 1.1. Revision of grade 7 work (2 hours) <ul style="list-style-type: none"> • Topics covered in gr. 7 • The economic problem (1 hour) • Scarce resources • Who is using these resources? (1 hour) </p>	<p>Vocabulary/ Important Words: 1.1 The economic problem, <ul style="list-style-type: none"> • renewable resources • non-renewable resources • factors of production • trading businesses • manufacturing businesses • service enterprises. </p>
<p>Aims and Objectives of the lesson By the end of the lesson learners will be able to: <ul style="list-style-type: none"> ✓ Define all the relevant concepts ✓ Explain the economic problem ✓ Classify businesses as trading, manufacturing or service enterprises. </p>	
<p>Teaching Methods: <ul style="list-style-type: none"> • Narrative method • Discussion method • Question and answer • Demonstrations • Group activities </p>	<p>Differentiation (Enrichment opportunities / addressing barriers): <ul style="list-style-type: none"> • Use visual materials for learners with a limited English vocabulary, e.g. show them pictures of minerals as non-renewable resources and fish as renewable resources. • Make instructions simple to address the language barrier • Extra enrichment activity for learners who need more stimulation (research on renewable resources) </p>

ASSESSMENT STRATEGYFormal Informal **Form of Assessment:****Assessment Tool:**

Define all the important vocabulary words	Class or homework	Glossary (LB p. 177)
Give examples of trading, manufacturing and service enterprises from your own community.	Class or homework	Memorandum
Do a research on the responsible use of renewable resources	Enrichment activity	Rubric

EVIDENCE OF ASSESSMENT**Teacher:**

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.

Learners:

- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.

Lesson, Class work and Homework:**TEACHER'S ACTIVITIES****Period 1:****1.1 The economic problem (1 hour) (LB. p. 2)**

- Ask learners if they can remember what the economic problem is.
- Explain how we make economic decisions every day in order to satisfy our unlimited needs with limited resources.
- Write non-renewable resources on the black board and ask learners to give examples. Write the examples on the black board.
- Write renewable resources on the black board, let learners give examples and write their correct examples underneath the heading.

LEARNERS' ACTIVITIES**Period 1:****1.1.1 Traditional societies and bartering (2 hours) (LB p. 2)**

- Ask clarity seeking questions and respond to the teacher's questions.
- Learners summarise the vocabulary words for this topic in their exercise books.
- Copy the examples of non-renewable and renewable resources in their workbooks.

Period 2:

**1.1.2 Types of businesses
(1 hour) (LB p. 2)**

- Explain the difference between producers and consumers.
- Ask learners what producers need to produce a good or service.
- Write the 4 factors of production on the black board, with their remuneration.
- Ask learners to name businesses in their own community, and to classify them as trading, manufacturing or service businesses under these headings on the black board.
- Finally ask learners what role the government is playing in the lives of producers and consumers?

Period 2:

**1.1.2 Types of businesses
(1 hour) (LB p. 2)**

- Ask clarity seeking questions and respond to the teacher's questions.
- Learners summarise the vocabulary words for this topic in their exercise books.
- They copy the 3 headings (trading, manufacturing businesses and service enterprises in their workbooks, with examples of these businesses from their own community underneath each heading.

Resources:

- VIVA EMS Gr. 8 Textbook (LB p. 2+3) and Teacher's Guide (TG p. 2).
- Chalkboard and chalk
- Pictures of renewable and non-renewable resources to help learners with a very limited English vocabulary.

Teacher's comments / reflection:

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HOD input: monitoring and support

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Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 8
TERM 1: Week 2 - 3
(2 hours per week)

<p>Topic: THE ECONOMY Sub-topic: Unit 1.2 Government</p>	<p>Duration: 4 hours (4 x 1 hour periods) Start date:.....Completed date:</p>
<p>Prior content knowledge: Own general knowledge/experience of the services rendered by different levels of government.</p>	<p>Link with next lesson: Unit 1.3: The National Budget.</p>
<p>Content:</p> <p>1.2.1 The meaning of government (30 minutes)</p> <p>1.2.2 Different levels of government and their roles (30 minutes)</p> <p>1.2.3 The role of government in the lives of households (1 hour)</p> <p>1.2.4 The role of government in respect of businesses (2 hours)</p>	<p>Vocabulary/ Important Words:</p> <p>1.2.1 Government, public sector.</p> <p>1.2.2 National government, provincial government, local government.</p> <p>1.2.3 The constitution, public services, consumer rights.</p> <p>1.2.4 pollution, green taxes, patent rights, monopoly, price fixing.</p>
<p>Aims and Objectives of the lesson</p> <p>By the end of the lesson learners will be able to:</p> <ul style="list-style-type: none"> ✓ Define all the relevant concepts ✓ List the 3 levels of government and the services rendered by each level ✓ Understanding our constitutional rights as citizens ✓ Understanding our consumer rights ✓ Appreciating the role the government plays in protecting our rights as consumers and workers. 	
<p>Teaching Methods:</p> <ul style="list-style-type: none"> • Narrative method • Discussion method • Question and answer • Demonstrations • Group activities 	<p>Differentiation (Enrichment opportunities / addressing barriers):</p> <ul style="list-style-type: none"> • Use visual materials to illustrate the services rendered by different levels of government. • Let individual learners explain how they stood on their rights as consumers or citizens in general. • Make instructions simple to address the language barrier

- Extra enrichment activity:
Research on the services rendered by the local community, or lack thereof.

ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 1.1 (LB p. 7)	Memo (TG p. 3)
	Activity 1.2 (LB p. 8)	Memo (TG p. 4)
	Activity 1.3 (LB p. 10)	Memo (TG p. 5)
	Activity 1.4 (LB p. 11)	Memo (TG p. 5)
Research on the services rendered by the local community or the lack thereof.	Enrichment activity	Rubric

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher’s comments in the learners’ exercise books.

Learners: Written work in the learners’ exercise books that is corrected by the learner and controlled by the teacher.

Lesson, Class work and Homework: Activity 1.1 – Activity 1.4:

TEACHER’S ACTIVITIES

Period 1:

1.2.1 The meaning of government (30 minutes) (LB p. 3)

- Ask learners to define the word “government”
- Emphasize the fact that government is appointed by citizens to act on their behalf.

1.2.2 Different levels of government and their roles (30 minutes) (LB p. 3)

- Ask learners if they can list the 3 levels of government.
- Divide learners into groups, where each group brainstorm about the

LEARNERS’ ACTIVITIES

Period 1:

1.2.1 The meaning of government (30 minutes) (LB p. 3)

- Ask clarity seeking questions and respond to the teacher’s questions.
- Learners summarise the vocabulary words for this topic in their exercise books.

1.2.2 Different levels of government and their roles (30 minutes) (LB p. 3)

- Ask clarity seeking questions and respond to the teacher’s questions.
- Learners summarise the vocabulary words for this topic in their exercise

services provided by one level of government only.

- Discuss the role of the national government.
- Discuss the role of the provincial government.
- Discuss the role of the local government.
- Task learners to do Activity 1.1 (LB p. 7) for homework.

Period 2:

1.2.3 The role of government in the lives of households (1 hour) (LB p. 6)

- Provide the answers for activity 1.1 and check that learners correct their mistakes.
- Ask learners why laws are necessary?
- Ask them to list some of the laws that are affecting their lives.
- Ask learners if they know their rights according to the Constitution.
- Discuss our Constitution and how it protects our rights as citizens.
- Ask learners which services the local government are rendering and how it better their lives.
- Discuss the rights of consumers and workers.
- Task learners to do Activity 1.2 and Activity 1.3 for homework.

Period 3+4:

1.2.4 The role of government in respect of businesses (2 hours) (LB p. 9)

- Provide the answers for activity 1.2 and 1.3 and check that learners correct their mistakes.
- Discuss the responsibility of businesses to protect our environment and natural resources like water.
- Explain green taxes as a measure to protect our environment and the health of our citizens.

books.

- Learners brainstorm about the services provided by one specific level of government.
- They summarise the functions of each level of government, after all the groups reported back.
- Learners should do activity 1.1 (LB p. 7) in their workbooks.

Period 2:

1.2.3 The role of government in the lives of households (1 hour) (LB p. 6)

- Learners mark activity 1.1 and correct their mistakes.
- Ask clarity seeking questions and respond to the teacher's questions.
- They list some of the laws that are affecting or protecting their lives.
- They make notes about the Constitution.
- Learners should list their rights as consumers
- They should also list their rights as workers.
- Learners do Activity 1.2 (LB p. 8) and Activity 1.3 (LB p. 10) as class- and/or homework.

Period 3+4:

1.2.4 The role of government in respect of businesses (2 hours) (LB p. 9)

- Learners mark activity 1.2 and 1.3 and correct their mistakes.
- Ask clarity seeking questions and respond to the teacher's questions.
- They should discuss the shortage of clean water in many communities.
- They should also give examples of pollution caused by businesses in their area.

<ul style="list-style-type: none"> • Explain the negative effect of monopolies and how the government protect us against it. • Ask learners how the government protect businesses as employers and producers. • Discuss labour laws and how it is protecting both the employer and the employees. • Explain the negative effect of monopolies and how the government protect consumers against it. • Give examples of price fixing. • Task learners to do Activity 1.4 (LB p. 11) 	<ul style="list-style-type: none"> • Learners should list their rights as consumers. • They should also list their rights as workers. • They make a summary of all the definitions in this section. • Learners should do Activity 1.4 (LB p. 11) in their workbooks.
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Resources:

- VIVA EMS Gr. 8 Textbook (LB p. 3-11) and Teacher’s Guide (TG p. 2-6).
- Chalkboard and chalk
- Internet or library (to research the services rendered by each level of government).
- The Constitution of South Africa.
- Brochures on consumer rights.

Teacher’s comments / reflection:

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HOD input: monitoring and support

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<p>Topic: THE ECONOMY Sub-topic: Unit 1.3 The National Budget</p>	<p>Duration: 4 hours (4 x 1 hour periods) Start date:.....Completed date:</p>
<p>Prior content knowledge: Own general knowledge/experience of the services rendered by different levels of government.</p>	<p>Link with next lesson: The role of government in improving the standard of living of citizens.</p>
<p>Content:</p> <p>1.3.1 Why should we care about the National Budget? (1 hour)</p> <p>1.3.2 Government revenue, direct and indirect taxes (1 hour)</p> <p>1.3.3 Planned expenditure captured in the 2012 Budget (1 hour)</p> <p>1.3.4 The impact of the National Budget on economic growth (30 minutes)</p> <p>1.3.5 How the National Budget redresses economic inequalities (30 minutes)</p>	<p>Vocabulary/ Important Words:</p> <p>1.3.1 Public debt, fiscal policy.</p> <p>1.3.2 World bank, direct taxes, indirect taxes, VAT, Excise duties, Customs duties, fuel levy.</p> <p>1.3.3 Social welfare.</p> <p>1.3.4 Fiscal policy, economic growth, investment.</p> <p>1.3.5 Social grants, child grants, old age pensions, disability grants, foster care grants.</p>
<p>Aims and Objectives of the lesson</p> <p>By the end of the lesson learners will be able to:</p> <ul style="list-style-type: none"> ✓ Define all the relevant concepts ✓ Give examples of direct and indirect taxes. ✓ Interpret a pie graph or figures of income and expenditure of the latest National Budget. ✓ Appreciating the role the government plays in using tax income to provide goods and services. ✓ Understanding how tax income is used to fund government expenses like education, welfare, defense, health services, etc. ✓ Appreciating the role of the government to redress imbalances caused by Apartheid policies. ✓ Understanding how the National Budget can redress imbalances by giving to the poor in the form of social grants. 	

<p>Teaching Methods:</p> <ul style="list-style-type: none"> • Narrative method • Discussion method • Question and answer • Demonstrations • Group activities 	<p>Differentiation (Enrichment opportunities / addressing barriers):</p> <ul style="list-style-type: none"> • Use visual materials to illustrate the services rendered by different levels of government. • Let individual learners explain how their family or friends receive social grants and what is needed to qualify for these grants. • Make instructions simple to address the language barrier • Extra enrichment activity: Research on the taxes paid by family members in the form of income tax, VAT, fuel levies, property taxes. Let learners work out the percentage of their bruto income paid on taxes.
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ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 1.5 (LB p. 16)	Memo (TG p. 7)
	Activity 1.6 (LB p. 16)	Memo (TG p. 8)
	Activity 1.7 (LB p. 21)	Memo (TG p. 8)
(Based on Latest National Budget)	Activity 1.8 (LB p. 23)	Memo (TG p. 10)
Formal assessment for term 1: TG p. 12	Formal assessment: Data response (30)	Memorandum
Research on the taxes paid by an individual family in the form of income tax, VAT and property taxes.	Enrichment activity: Research	Rubric

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- Formal assessment marked and marks recorded. Learners' mistakes are corrected for revision purposes.

Learners:

- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.
- **FORMAL ASSESSMENT (Data response)** marked and pasted into learners' workbooks or filed in learners' portfolios.

TEACHER'S ACTIVITIES

Period 1:

1.3.1 Why should we care about the National Budget? (1 hour)(LB p13)

- Ask learners to define the word “budget”.
- Explain the term by referring to a personal budget for a family of 4.
- Emphasise the two sides of the budget by drawing a scale on the black board, with income on the one side and expenditure on the other side.
- Explain a deficit and a surplus by showing the heavier side of the scale tilting the scale to the one side.
- Explain public debt, when expenses exceed income.
- Task learners to summarise the vocabulary words in their workbooks.

Period 2:

1.3.2 Government revenue, direct and indirect taxes (1 hour)(LB p. 14)

- Ask learners who are paying the teachers in gov. schools.
- Where did the gov. get the money to pay for textbooks and teachers?
- Explain the different forms of tax revenue.
- Explain the difference between direct and indirect taxes.
- Use the pictures on page 15 of the LB to explain excise duties and customs duties.
- Task learners to do Activity 1.5 (LB p. 16) at home.

LEARNERS' ACTIVITIES

Period 1:

1.3.1 Why should we care about the National Budget? (1 hour)(LB p13)

- Ask clarity seeking questions and respond to the teacher's questions.
- Learners copy the mind-map on page 12 in their workbooks.
- Learners summarise the vocabulary words for this heading in their exercise books.

Period 2:

1.3.2 Government revenue, direct and indirect taxes (1 hour) (LB p. 14)

- Ask clarity seeking questions and respond to the teacher's questions.
- Learners summarise the vocabulary words for this topic in their exercise books.
- Learners should do Activity 1.5 (LB p. 16) in their workbooks at home.

Period 3:

1.3.3 Planned expenditure captured in the 2012 Budget (1 hour)(LB p. 17)

- Provide the answers for Activity 1.5 and check that learners correct their mistakes.
- Explain the pie graph on page 17 and how the percentages add up to 100.
- Explain how each gov. department is spending the money allocated to them, in order to improve the lives of all of us.
- Ask learners to give examples of their family members, friends or neighbours who benefit from government services like grants or health services.
- Task learners to do Activity 1.6 and Activity 1.7.

Period 4:

1.3.4 The impact of the National Budget on economic growth (30 minutes)(LB p. 21)

- Provide the answers for Activity 1.6 + Activity 1.7 and check that learners correct their mistakes.
- Discuss the National Budget as an important fiscal instrument and how grants can stimulate the economy by creating a demand for goods and services.

1.3.5 How the National Budget redresses economic inequalities (30 minutes) (LB p. 22)

- Explain how the government takes more taxes from the rich (by taxing their income at a higher tax rate) and giving more to the poor in the form of grants.
- Discuss how grants can improve the lives of many citizens.
- Explain how the government create jobs through the Public Works

Period 3:

1.3.3 Planned expenditure captured in the 2012 Budget (1 hour))(LB p. 17)

- Learners mark Activity 1.5 and correct their mistakes.
- Ask clarity seeking questions and respond to the teacher's questions.
- Give examples of grants or other government services received by their family members.
- Learners do Activity 1.6 and Activity 1.7 as class- and/or homework.

Period 4:

1.3.4 The impact of the National Budget on economic growth (30 minutes)(LB p. 21)

- Learners mark Activity 1.6 and activity 1.7 and correct their mistakes.
- Ask clarity seeking questions and respond to the teacher's questions.

1.3.5 How the National Budget redresses economic inequalities (30 minutes) (LB p. 22)

- Learners study the latest National Budget out of newspapers.
- Study the latest tax tables to see how higher income groups pay more taxes than lower income groups.
- Learners should do Activity 1.8 (LB p. 23), based on the current year's National Budget, in their workbooks.
- If they cannot get hold of the latest

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 8
TERM 1: Week 6
(2 hours per week)

<p>Topic: THE ECONOMY Sub-topic: Unit 1.4 The standard of living</p>	<p>Duration: 2 hours (2 x 1 hour periods) Start date:.....Completed date:</p>
<p>Prior content knowledge: Own general knowledge/experience of people living in informal settlements (squatter camps).</p>	<p>Link with next lesson: The role of government in improving the standard of living of citizens.</p>
<p>Content: 1.4.1 Lifestyles (10 minutes) 1.4.2 Self-sufficient societies (10 min) 1.4.3 Modern societies (10 minutes) 1.4.4 Rural societies (10 minutes) 1.4.5 The impact of development on the environment (20 minutes) 1.4.6 Unemployment (30 minutes) 1.4.7 Productive use of resources to promote a healthy environment (30 minutes)</p>	<p>Vocabulary/ Important Words: 1.4.1 Lifestyles, informal settlement, squatter camp. 1.4.2 Self-sufficient, 1.4.3 Modern societies, specialize, recreation facilities. 1.4.4 Rural societies, 1.4.5 Urban, pollution, residential areas. 1.4.6 Unemployed, discouraged workseekers, economically active, global recession. 1.4.7 Productive resources, efficient, preserving, air pollution, soil pollution, waste disposal.</p>
<p>Aims and Objectives of the lesson By the end of the lesson learners will be able to:</p> <ul style="list-style-type: none"> ✓ Define all the relevant concepts ✓ Describe the impact of development on the environment. ✓ Give reasons for the high unemployment rate in South Africa. ✓ Describe the negative effects of unemployment on the economy. ✓ Understand how resources can be used in the most efficient and productive way. ✓ Be aware of all the different types of pollution and what we as citizens can do to use our scarce resources in a responsible way. 	

<p>Teaching Methods:</p> <ul style="list-style-type: none"> • Narrative method • Discussion method • Question and answer • Demonstrations • Group activities 	<p>Differentiation (Enrichment opportunities / addressing barriers):</p> <ul style="list-style-type: none"> • Use pictures on p. 24-27 to illustrate the different concepts. • Let individual learners explain how their family or friends in the rural areas are self-sufficient. • Make instructions simple to address the language barrier • Extra enrichment activity: Coal is used to generate electricity, but also cause air pollution. Make a poster of ways to save electricity, in order to use our coal resources more responsibly.
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ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 1.9 (LB p. 26)	Memo (TG p. 15)
	Activity 1.10 (LB p. 27)	Memo (TG p. 16)
	Activity 1.11 (LB p. 31)	Memo (TG p. 17)
	Activity 1.12 (LB p. 32)	Memo (TG p. 18)
	Activity 1.13 (LB p. 35)	Memo (TG p. 20)
	Activity 1.14 (LB p. 36) Presentation: poster	Design own rubric
Coal is used to generate electricity, but also cause air pollution. Make a poster of ways to save electricity, in order to use our coal resources more responsibly.	Enrichment activity: Presentation: poster	Design own rubric

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.

Learners:

- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.

Lesson, Class work and Homework: Activity 1.9 – Activity 1.14:

TEACHER'S ACTIVITIES

Period 1:

1.4.1 Lifestyles (10 minutes) (LB p. 23)

- Task learners to study the pictures on p. 23 and p. 25 and describe how different families satisfy their needs and wants.
- Ask learners to describe the difference between the lifestyle of people living in an informal settlement (squatter camp) and those living in a formal house with electricity and running water.

1.4.2 Self-sufficient societies (10 min)

- Ask learners to explain how people in the picture on p. 24 satisfy their needs and wants.

1.4.3 Modern societies (10 min) (p. 25)

- Ask learners to explain how the family in the picture on p. 25 satisfy their needs and wants.

1.4.4 Rural societies (10 min) (LB p. 25)

- Let learners study the first picture on p. 26 in order to describe the lifestyle of rural societies.
- Task learners to do activity 1.9 at home, as there will not be enough time for this in class.

1.4.5 The impact of development on the environment (20 minutes) (p. 27)

- Let learners study the 2nd picture on p. 26 in order to understand the impact of development in an urban society on the environment.
- Ask learners to give examples of the negative impact of rural societies on the environment.
- Ask them which of the rural and urban societies will have the most negative impact on the environment.
- Task learners to do Activity 1.10.

LEARNERS' ACTIVITIES

Period 1:

1.4.1 Lifestyles (10 minutes) (LB p. 23)

- Learners study the pictures on p. 23 and p. 25 and describe how different families satisfy their needs and wants.
- They ask clarity seeking questions and respond to the teacher's questions.
- They summarise the vocabulary words for this heading in their exercise books.

1.4.2 Self-sufficient societies (10 min)

- Learners describe the lifestyle of people in the picture on p. 24.

1.4.3 Modern societies (10 minutes) (p. 25)

- Learners describe the lifestyle of people in the picture on p. 25.

1.4.4 Rural societies (10 minutes) (LB p. 25)

- Learners study the first picture on p. 26 in order to describe the lifestyle of rural societies.
- Learners should do activity 1.9 in their workbooks at home.

1.4.5 The impact of development on the environment (20 minutes) (p. 27)

- Learners study the 2nd picture on p. 26 in order to understand the impact of development on the environment.
- Learners should do Activity 1.10 for homework.

Period 2:

- Provide the answers for activity 1.9 and 1.10 and check that learners correct their mistakes.

1.4.6 Unemployment (30 minutes) (p. 28)

- Ask learners if they can give a definition for 'unemployed'.
- Explain the term by emphasizing that lazy people who don't want to work are not included in the unemployment figures.
- Discuss the main reasons why people cannot find work in SA. Emphasize the shortage of skills and proper education.
- Explain the pie graph (LB p. 30) and let learners make notes.
- Task learners to do Activity 1.11 and 1.12 for homework.

1.4.7 Productive use of resources to promote a healthy environment (30 minutes) (LB p. 32)

- Provide the answers for activity 1.11 and 1.12 and check that learners correct their mistakes.
- Ask learners to give examples of unproductive use of resources in their own community. E.g. waste of water or electricity.
- Ask learners if they still can remember the difference between efficient use of resources and effective use of resources (gr. 7).
- Task learners to do Activity 1.13 and Activity 1.14 (only if there is enough time available).

Period 2:

- Learners mark their homework (Activity 1.9 and 1.10) and correct their mistakes.

1.4.6 Unemployment (30 minutes) (p. 28)

- Learners define 'unemployed' in their own words.
- They ask clarity seeking questions and respond to the teacher's questions.
- They summarise the vocabulary words in their exercise books.
- Learners try to give reasons why people are unemployed, by using people in their own community or family as examples.
- They study the pie graph (LB p. 30) and make notes of their findings.
- Learners do Activity 1.11 and 1.12 for homework.

1.4.7 Productive use of resources to promote a healthy environment (30 minutes) (LB p. 32)

- Learners mark their homework (Activity 1.11 and 1.12) and correct their mistakes.
- Learners give examples of unproductive use of resources in their own community.
- They summarise the vocabulary words 'efficient' and 'effective' in their exercise books. They should use a dictionary to understand the difference.
- Learners discuss their responsibility to use resources in a responsible way.
- Learners do Activity 1.13 and Act, 1.14 (only if there is enough time available).

Resources:

- VIVA EMS Gr. 8 Textbook (LB p23-36) and Teacher's Guide (TG p.14-20).
- Chalkboard and chalk
- Brochures of Eskom – tips to save electricity.
- Brochures and internet on 'tips to save water'.

<p>Topic: FINANCIAL LITERACY Sub-topic: Unit 1.5 Accounting concepts</p>	<p>Duration: 4 hours (4 x 1 hour periods) Start date: Completed date:</p>
<p>Prior content knowledge: Knowledge of Accounting concepts taught in gr. 7.</p>	<p>Link with next lesson: Unit 1.6: Financial literacy - Source documents.</p>
<p>Content: What is Accounting? Why do we need to record transactions? Accounting concepts:</p>	<p>Vocabulary/ Important Words: Transaction, accountant, bookkeeper. Corruption, Receiver of Revenue, sole trader. Accounting concepts: Capital, drawings, owner’s equity, debit, credit, source document, recording financial records, liabilities, non-current liabilities, current liabilities, creditors, bank overdraft, assets, fixed assets or non-current assets, equipment, buildings, current assets, trading stock, debtors, bank account, savings account, cash float, petty cash, profit, loss, Income statement, Balance sheet. Subsidiary journals and ledger accounts: Cash Receipts Journal, Cash Payments Journal, Bank, Nominal section, Balance sheet section, Nominal accounts, Balance sheet accounts, Accounting equation. Business expenses: Licences, fuel, packing material, stationery, rates and taxes, water and electricity, wages, salaries, donations, rent expense, repairs, material, telephone, business income, current income, sales, rent income, interest income.</p>
<p>Aims and Objectives of the lesson By the end of the lesson learners will be able to:</p> <ul style="list-style-type: none"> ✓ Define all the relevant concepts ✓ List all the non-current assets. 	

- ✓ List all the current assets.
- ✓ List all the non-current liabilities.
- ✓ List all the current liabilities.
- ✓ List the 2 types of accounts in the general ledger.
- ✓ List the 2 types of Cash journals.
- ✓ List all business expenses and income accounts.
- ✓ Understand the Accounting equation and what this means in practice.

Teaching Methods:

- Narrative method
- Discussion method
- Question and answer
- Demonstrations
- Group activities

Differentiation (Enrichment opportunities / addressing barriers):

- Use visual materials to illustrate concepts like petty cash (picture of a metal money box) and cash float (picture of a cash register).
- Make instructions simple to address the language barrier.
- Extra enrichment activity:
Let learners write a class test to make sure they understand each concept and can describe it.

ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 1.15 (LB p. 41)	Memo (TG p. 21)
	Activity 1.16 (LB p. 43)	Memo (TG p.22)
Class test on Accounting concepts:	Class test (Informal assessment)	
Individual learners can be tasked to visit a local business in order to make a list of their income and expense accounts.	Enrichment activity Research	Not formally assessed.

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.

Learners:

- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.
- Class tests pasted into learners' workbooks or filed in learners' portfolios.

Lesson, Class work and Homework: Activity 1.15 – Activity 1.16 + Informal Class test:

TEACHER'S ACTIVITIES

Period 1:

What is Accounting? (15 min) (LB p. 37)

- Ask learners to define the word “Accounting”.
- Explain that it is derived from the word ‘to account’.

Why do we need to record transactions? (45 minutes) (LB p. 37)

- Explain how important it is to keep track of expenses.
- Explain how corruption can be minimized by proper Accounting practices and control systems.
- Explain all the reasons for proper bookkeeping.

Period 2+3:

Accounting concepts: (2 hours)(LB p. 38)

- Explain all the concepts on p. 38-40
- Use pictures to explain the concepts, e.g. a picture of a cash register to explain the concept ‘cash float’ and a picture of a metal money box to explain the concept ‘petty cash’.
- Task learners to do Activity 1.15
- Prepare a class test on the Accounting concepts at home, with a proper memorandum.
- Make copies for learners or prepare a transparency with words to define.

LEARNERS' ACTIVITIES

Period 1:

What is Accounting? (15 min) (LB p. 37)

- Learners try to define the word ‘Accounting’.
- Ask clarity seeking questions and respond to the teacher’s questions.
- They summarise the vocabulary words for this topic in their exercise books.

Why do we need to record transactions? (45 minutes) (LB p. 37)

- Ask clarity seeking questions and respond to the teacher’s questions.
- Learners summarise the vocabulary words for this topic in their exercise books.
- Learners brainstorm about the reasons for businesses to keep record of all transactions.

Period 2+3

Accounting concepts (2 hours)) (LB p. 38)

- Learners listen, ask clarity seeking questions and respond to the teacher’s questions.
- They summarise the vocabulary words for this topic in their exercise books.
- Learners do Activity 1.15 as class- and/or homework.

Period 4:

Business expenses and income

(1 hour) (LB p. 42)

- Provide the answers for activity 1.15 and check that learners correct their mistakes.
- Explain the different expenses and income accounts on p. 42.
- Give examples of these accounts in a local business.
- Task learners to do Activity 1.16.
- Give learners a class test on the Accounting concepts.

Period 4:

Business expenses and income

(1 hour) (LB p. 42)

- Learners mark activity 1.15 and correct their mistakes.
- Ask clarity seeking questions and respond to the teacher's questions.
- They should also give examples of expenses and income accounts for a local, well-known business in their own community.
- They make a summary of all the definitions in this section.
- Learners should do Activity 1.16 in their workbooks as class and/or homework.
- Learners write a class test on the Accounting concepts.

Resources:

- VIVA EMS Gr. 8 Textbook (LB p. 37-44) and Teacher's Guide (TG p.21+22).
- Chalkboard and chalk
- Local businesses (their most common income and expenses).

Teacher's comments / reflection:

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HOD input: monitoring and support

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Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 8
TERM 1: Week 9 - 10
(2 hours per week)

<p>Topic: Financial Literacy Sub-topic: Unit 1.6 Source documents</p>	<p>Duration: 4 hours (4 x 1 hour periods) Start date: Completed date:</p>
<p>Prior content knowledge: Own general knowledge/experience of source documents received when buying products.</p>	<p>Link with next lesson: Where source documents fit into the Accounting cycle (in term 2).</p>
<p>Content: 1.6.1 Receipts (30 minutes) 1.6.2 Cash Register slips (till slips) (30 minutes) 1.6.3 Cheques and cheque counterfoils (1 hour) 1.6.4 Bank deposit slips (1 hour) 1.6.5 Cash invoices (30 minutes) 1.6.6 Bank statements (30 minutes)</p>	<p>Vocabulary/ Important Words: 1.6.1 original receipt, duplicate receipt, perforated 1.6.2 Cash Register slips (till slips) Cash register roll. 1.6.3 Cheques, cheque counterfoils, drawer, payee, drawee, bounce. 1.6.4 Bank deposit slips, bank statement. 1.6.5 Cash invoices 1.6.6 Bank statement, bank charges.</p>
<p>Aims and Objectives of the lesson By the end of the lesson learners will be able to:</p> <ul style="list-style-type: none"> ✓ Define all the relevant concepts ✓ List the different types of source documents. ✓ Knowing when a specific source document will be used and if the business will keep the original or the duplicate as evidence. ✓ Understanding why it is necessary to file all the relevant source documents in a user friendly way. ✓ List the important information that should appear on each type of source document. 	
<p>Teaching Methods:</p> <ul style="list-style-type: none"> • Narrative method • Discussion method • Question and answer • Demonstrations • Group activities 	<p>Differentiation (Enrichment opportunities / addressing barriers):</p> <ul style="list-style-type: none"> • Use visual materials to illustrate the different types of source documents. • Let individual learners explain which important information should appear on each source document.

- Make instructions simple to address the language barrier
- Extra enrichment activity:
Collect examples of different source documents and list the important information that should appear on each source document.

ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all important vocabulary words		
Class and homework activities	Activity 1.17 (LB p. 47)	Memo (TG p. 23)
	Activity 1.18 (LB p. 49)	Memo (TG p. 24)
	Activity 1.19 (LB p. 51)	Memo (TG p. 25)
	Activity 1.20 (LB p. 52)	Memo (TG p. 26)
	Controlled test (TG p.27)	Memo (TG p. 31)
Study a bank statement and make a summary of all the bank charges that appear on the bank statement.	Enrichment activity: Data response	Rubric

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- **Mark the FORMAL ASSESSMENT (controlled test) and record the marks on the recording sheet as the 2nd formal assessment for term 1.**

Learners:

- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.
- **Formal assessment (controlled test)** marked and pasted into Learners' workbooks, or filed in learners' portfolios.

Lesson, Class work and Homework: Activity 1.17 – Activity 1.20 + Controlled test:

TEACHER'S ACTIVITIES

Period 1:

1.6.1 Receipts (30 minutes) (LB p. 44)

- Define the word 'source document'.
- Ask learners to collect different types of source documents.
- Highlight the importance of source documents as evidence of purchase for the consumer in the case of warranties.
- Study the examples on LB p. 45. Let learners make a list of the important information that should appear on a receipt. The date is also very important in the case of refunds.

1.6.2 Cash Register slips (till slips) (30 minutes) (LB p.46)

- Let learners study the important information on the Cash slip (till slip) on p. 46.
- Emphasize the importance of the date in the case of refunds.
- Ask them how many days do you have to return purchased goods and still get a refund?
- Task learners to do Activity 1.17 (LB p. 47).

Period 2:

1.6.3 Cheques and cheque counterfoils (1 hour) (LB p. 47)

- Provide the answers for Activity 1.17 and check that learners correct their mistakes.
- Explain the format of the cheque on LB p. 48.
- Explain how to calculate the balance on the cheque counterfoil after each cheque or deposit.
- Explain how to cross a cheque for safety purposes.
- Task learners to do Activity 1.18

LEARNERS' ACTIVITIES

Period 1:

1.6.1 Receipts (30 minutes) (LB p. 44)

- Learners define the word 'source document'.
- They should collect different types of source documents for this section.
- They make a list of the important information that should appear on a receipt.

1.6.2 Cash Register slips (till slips) (30 minutes) (LB p.46)

- Learners study the information on a Cash slip and make a list of the information on the slip and why it is important in the case of refunds or mistakes made by the cashier.
- Learners do Activity 1.17 (LB p. 47) at home.

Period 2:

1.6.3 Cheques and cheque counterfoils (1 hour) (LB p. 47)

- Learners mark Activity 1.17 and correct their mistakes.
- They study the format of the cheque on LB p. 48 with the teacher.
- They calculate the balance after each deposit and/or cheque.
- They cross a cheque to illustrate that they know how to do it.
- They seek clarity seeking questions and respond to the teacher's questions.
- Learners summarise the vocabulary words for this topic in their books.
- They do Activity 1.18 for homework.

Period 3:

**1.6.4 Bank deposit slips
(1 hour) (LB p. 50)**

- Provide the answers for Activity 1.18 and check that learners correct their mistakes.
- Explain the format of the bank deposit slip on LB p. 50.
- Task learners to do Activity 1.19 (LB p. 51).

Period 4:

**1.6.5 Cash invoices
(15 minutes) (LB p. 51)**

- Provide the answers for Activity 1.19 and check that learners correct their mistakes.
- Explain the format of the Cash invoice on LB p. 51.

**1.6.6 Bank statements
(1 hour) (LB p. 52)**

- Show learners the format of a bank statement by using a brochure from a local bank.
- Explain why a positive bank balance will be a credit balance.
- Let them calculate the bank charges on the bank statement.
- Task learners to do Activity 1.20 (LB p. 52).

Controlled test for term 1

- Have copies ready of the test (TG p. 27-30).
- Mark tests and record the marks.

Period 3:

**1.6.4 Bank deposit slips
(1 hour) (LB p. 50)**

- Learners mark Activity 1.18 and correct their mistakes.
- They study the format of the bank deposit slip on LB p. 50 with the teacher.
- They calculate the sub-totals and final total of the bank deposit slip.
- Learners do Activity 1.19 (LB p. 51).

Period 4:

**1.6.5 Cash invoices
(15 minutes) (LB p. 51)**

- Learners mark Activity 1.19 and correct their mistakes.
- They study the format of the Cash invoice on LB p. 51.
- They ask clarity seeking questions and respond to the teacher's questions.

**1.6.6 Bank statements
(15 minutes) (LB p. 52)**

- Learners study the format of the bank statement.
- They calculate the balance after each transaction.
- They calculate the bank charges on the bank statement.
- Learners do Activity 1.20 (LB p. 52) for homework.

Controlled test for term 1

Learners write the controlled test during a test period.

Resources:

- VIVA EMS Gr. 8 Textbook (LB p. 44-52) and Teacher's Guide (TG p. 23-32).
- Chalkboard and chalk
- Calculators
- Examples of receipts, till slips and cash invoices.
- Examples of cheques and bank deposit slips from local banks.
- Brochures of banks about the correct way to fill in a cheque.
- Brochures of banks about bank statements and bank charges.

