

**ECONOMIC AND MANAGEMENT SCIENCES  
ANNUAL TEACHING PLAN: WORK SCHEDULE  
GRADE 8  
TERM 1**

<b>Week (2 hours per week)</b>	<b>Topic</b>	<b>Content</b>	<b>% Syllabus completion</b>	<b>Date Completed</b>	<b>Comments</b>
Week 1	<b>Revision:</b>	Revise Grade 7 work; give learners an overview of what will be taught during the first term			
Weeks 2 – 3	<b>The economy: Government</b>	Meaning of government; different levels of government; Roles of the different levels of government in respect of households in the use of resources and services (both as consumer and producer); Roles of the different levels of government in respect of businesses in the use of resources and services (both as consumer and producer)			
Weeks 4 – 5	<b>The economy: National Budget</b>	Government revenue: direct tax, indirect tax; government expenditure on services such as education, health, housing, social grants, transport, security, etc.; the influence of the National Budget on growth and redressing of economic inequalities			
Week 6	<b>The economy: Standard of living</b>	Lifestyles; self-sufficient societies; modern societies; rural societies; Impact of development on the environment; unemployment; Productive use of resources to promote a healthy environment			
Weeks 7 – 8	<b>Financial literacy: Accounting concepts</b>	Sole trader; debit; credit; capital; owner's equity; income; expenses; profit; losses; transactions; liability; assets; banking; cash receipts; cash payments; subsidiary journals; Accounting equation: $assets = owner's\ equity + liability$ ( $A = OE + L$ )			
Weeks 9 – 10	<b>Financial literacy: Source documents</b>	Receipts; deposit slips; cash register slips (till slips); cheques; cheque counter foils; bank statements; cash invoices			
<b>Assessment</b>	Data Response <b>Week 5</b>				Rubric/ memo (30 Marks)
	Controlled Test <b>Week 10</b>				Memo (60 min) (50 Marks)

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**TERM 2**

<b>Week (2 hours per week)</b>	<b>Topic</b>	<b>Content</b>	<b>% Syllabus completion</b>	<b>Date Completed</b>	<b>Comments</b>
Week 1	<b>Revision</b>	Revise the work covered in the first term; give learners an overview of what will be taught during the second term			
Weeks 2 – 3	<b>Financial literacy:</b> Overview of the accounting cycle	Transactions; source documents; subsidiary journals; General Ledger; Trial Balance; Income Statement; Balance Sheet; introduction of the Cash Journals of a service business – their purpose and importance			
Weeks 4, 5, 6, 7, 8 (1 hour per week on Accounting)	<b>Financial literacy:</b> Cash Receipts Journal (services)	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; Entering of cash transactions in the CRJ; closing off the CRJ; Effect of cash transactions on the accounting equation			
Weeks 4, 5, 6 (1 hour per week on Entrepreneurship)	<b>Entrepreneurship:</b> 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			
Weeks 7, 8 (1 hour per week on The economy)	<b>The economy:</b> Markets	Types of markets – goods and services market; factor market (labour and financial markets)			
<b>Assessment</b>	Project <b>Week 6</b>				Rubric/ Checklist (50 Marks)
	Mid-year Examination <b>Week 9 - 10</b>	Mid-year examination must be based on the work covered in terms 1 and 2			Memo (60 min) (75 Marks)

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**TERM 3**

Week (2 hours per week)	Topic	Content	% Syllabus completion	Date Completed	Comments
Week 1	Revision	Revise the work covered in the second term; give learners an overview of what will be taught during the third term			
Weeks 2 – 3	<b>Financial Literacy:</b> Cash Receipts Journal (Service)	Entering of cash transactions in the Cash Receipts Journal (CRJ); closing off of the CRJ; effect of cash transactions on the accounting equation			
Weeks 4, 5, 6, 7, 8, 9, 10 (1 hour per week on Accounting)	<b>Financial literacy:</b> Cash Payments Journal (service)	Concept of a Cash Payments Journal (CPJ) of a service business; formats and uses of the columns in the CPJ; source documents used to complete a CPJ; entering of cash transactions in the CPJ; closing off of the CPJ; effect of cash transactions on the accounting equation; entering combined transactions in the CRJ and CPJ; closing off of CRJ and CPJ; effect of cash transactions on the accounting equation			
Weeks 4, 5, 6, 7, 8, 9, 10 (1 hour per week on Entrepreneurship)	<b>Entrepreneurship:</b> Forms of ownership	Sole traders; partnerships; close corporations; private and public companies; (characteristics; advantages and disadvantages); Their role in sustainable job creation; Their role in sustainable use of natural resources			
Assessment	Case study Week 7  Controlled Test Week 10				Rubric/ memo (30 marks)  Memo (60 min) (100 Marks)

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**TERM 4**

<b>Week (2 hours per week)</b>	<b>Topic</b>	<b>Content</b>	<b>% Syllabus completion</b>	<b>Date Completed</b>	<b>Comments</b>
Week 1	<b>Revision</b>	Revise the work covered in the third term; Give learners an overview of what will be taught during the fourth term			
Weeks 2, 3, 4, 5, 6 (1 hour per week on Entrepreneurship)	<b>Entrepreneurship:</b> Levels and functions of management	Different levels of management; Management tasks such as planning, organising, leading, and controlling; Characteristics of good management; Different styles of management – autocratic style, permissive or free- reign style (laissez-fair), democratic or participatory style			
Weeks 2, 3, 4, 5, 6, 7, 8, 9 (1 hour per week on Accounting)	<b>Financial literacy:</b> General Ledger and Trial Balance (service)	The double entry-principle; the “T” accounts; Format of the General Ledger; sections within the General Ledger; Opening accounts in the General Ledger; Posting/recording of transactions from the CRJ and CPJ of the service business to the General Ledger, Balancing of the General Ledger; Preparing of a Trial Balance of a service business			
Weeks 7, 8, 9 (1 hour per week on examination preparations)	<b>Examination preparations</b>	Revise the work covered throughout the year; study techniques; examination writing skills			
<b>Assessment</b>	<b>End-of-year examinations</b> (120 min) <b>Week 10</b>				Memo (150 marks)