

GR. 9 EMS LESSON PLANS – TERM 3 (WEEK 1-10)

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 9
TERM 3: Week 1
(1 hour per week)

<p>Topic: THE ECONOMY</p> <p>Sub-topic: Unit 3.1 Revision of term 2 work on The economy</p>	<p>Duration: 1 hour (1 x 1 hour period)</p> <p>Start date:Completed date:</p>
<p>Prior content knowledge:</p> <p>Term 2 knowledge of the 3 sectors and the factors influencing demand and supply.</p>	<p>Link with next lesson:</p> <p>Unit 3.2 Trade unions</p>
<p>Content:</p> <ul style="list-style-type: none"> • Primary industries • Secondary industries • Tertiary industries • Factors influencing demand • Factors influencing supply 	<p>Vocabulary/ Important Words:</p> <ul style="list-style-type: none"> • Extracting raw materials • Transformation • Wholesalers • Retailers • Service enterprises
<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 ✓ Revise the 3 sectors ✓ Revise the factors changing the demand for a product ✓ Revise the factors changing the supply of a product. ✓ Correct all their mistakes in the Mid-year exam paper. 	
<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 practical examples to classify industries into one of the 3 sectors. • Make instructions simple to address the language barrier. • Extra enrichment activity: Learners should do exam corrections on the June exam paper, in order to learn from their mistakes.

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

Define all the important vocabulary words	Class or homework	Glossary at the back of the LB.
	Learners do exam corrections on the June exam paper.	Memo (TG p. 83)

EVIDENCE OF ASSESSMENT**Teacher:**

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- Marked Mid-year exam papers and recorded marks.

Learners:

- Marked Mid-year exam scripts, filed or stapled into learners exercise books.
- Corrections done in pencil or as an extra activity.

Lesson, Class work and Homework: Discuss Mid-year exam paper and do corrections.**TEACHER'S ACTIVITIES****Period 1:****The 3 sectors (10 minutes) (LB. p. 96)**

- Ask learners if they can define the terms 'primary sector, secondary sector and tertiary sector'.
- Task them to give examples of businesses in each sector.

Demand: (10 minutes) (LB. p. 96)

- Ask learners to define demand.
- Ask them to explain the difference between a change in quantity demanded and a change in demand.
- Let them list the factors that can change demand (shift the demand curve to the left or to the right)

Supply: (10 minutes) (LB. p. 97)

- Ask learners to define supply.
- Ask them to explain the difference between a change in quantity supplied and a change in supply.
- Let them list the factors that can

LEARNERS' ACTIVITIES**Period 1:****The 3 sectors (10 minutes) (LB. p. 96)**

- Learners define the terms 'primary sector, secondary sector and tertiary sector' and give examples of businesses found in each sector.

Demand: (10 minutes) (LB. p. 96)

- Learners define demand.
- They listen to the explanation of the difference between a change in quantity demanded and a change in demand.
- And list the factors that can change demand (shift the demand curve to the left or to the right)

Supply: (10 minutes) (LB. p. 97)

- Learners define supply.
- They listen to the explanation of the difference between a change in quantity supplied and a change in supply.
- And list the factors that can change

<p>change supply (shift the supply curve to the left or to the right)</p> <p>EXAM CORRECTIONS: (30 minutes) (TG p.67)</p> <ul style="list-style-type: none"> • Provide the correct answers for all the questions. • Task learners to correct their mistakes in pencil on their own exam script. 	<p>supply (shift the supply curve to the left or to the right)</p> <p>EXAM CORRECTIONS: (30 minutes) (TG p.67)</p> <ul style="list-style-type: none"> • Learners correct their mistakes in pencil on their own exam script. • And ask clarity seeking questions where needed.
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Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 96-97) and Teacher’s Guide (TG p. 74-88).
- Chalkboard and chalk.
- Exam corrections of the Mid-year exam paper. VIVA EMS Teacher’s Guide (TG p. 74-86)

Teacher’s comments / reflection:

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HOD input: monitoring and support

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<p>Topic: THE ECONOMY Sub-topic: Unit 3.2 Trade unions</p>	<p>Duration: 4 hours (4 x 1 hour periods) Start date:Completed date:.....</p>
<p>Prior content knowledge: Own general knowledge/experience of strikes and other actions of trade unions in their own environment and in the news headlines.</p>	<p>Link with next lesson: Unit 3.3 Revision of term 2 Accounting</p>
<p>Content:</p> <p>Period 1: 3.2.1 Historical development of trade unions (1 hour) (LB p. 97)</p> <p>Period 2: 3.2.2 Roles and responsibilities of trade unions (1 hour) (LB p. 99)</p> <p>Period 3: 3.2.3 Impact of trade unions on businesses and on the SA economy (1 hour) (LB p. 100)</p> <p>Period 4: 3.2.4 Contribution of trade unions to sustainable growth and development (1 hour) (LB p. 104)</p>	<p>Vocabulary/ Important Words:</p> <p>3.2.1 trade union, strike, stay-away, collective bargaining, Labour Relations Act, Basic Conditions of Employment Act.</p> <p>3.2.2 collective bargaining, “Living Wage Campaign”, Go-slow, “wildcat strike”, lock-out.</p> <p>3.2.3 Industrial action, grievances, unfair labour practices, “no work no pay” rule, foreign investment.</p> <p>3.2.4 Globalization, economic growth.</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 reasons for industrial action. ✓ Explain the role and responsibilities of trade unions. ✓ Explain the negative impact of strikes and stay-aways on businesses, the SA economy, workers and consumers. ✓ Explain the contribution of trade unions to sustainable economic growth and development. ✓ Explain the purpose of some of the labour laws. ✓ List the most important trade unions in SA. 	

Teaching Methods: <ul style="list-style-type: none"> • Narrative method • Discussion method • Question and answer • Demonstrations • Group activities 	Differentiation (Enrichment opportunities / addressing barriers): <ul style="list-style-type: none"> • Use trade union actions in the latest news to illustrate the role, purpose and impact of trade unions. • Make instructions simple to address the language barrier. • Extra enrichment activity: Use current newspaper reports about the latest strike actions as case studies to illustrate the impact and purpose of trade unions.
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ASSESSMENT STRATEGY Formal Informal

Form of Assessment:	Assessment Tool:	
Define all the important vocabulary words		
Class and homework activities	Activity 3.1 (LB p. 98)	Memo, TG p. 88
	Activity 3.2 (LB p. 101)	Memo, TG p. 89
	Activity 3.3 (LB p. 102)	Memo, TG p. 90
	Activity 3.4 (LB p. 104)	Memo, TG p. 91
FORMAL ASSESSMENT: (TG p. 92)	Project on trade unions (TG p. 92)	Assessment grid, TG p. 92
	Enrichment activity: Use current newspaper reports on the latest strikes as case studies	Use the same questions as in Activity 3.2, but direct it to the current newspaper report.

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher’s comments in the learners’ exercise books.
- **Marked project on trade unions and recorded marks.**

Learners:

- Written work in the learners’ exercise books that is corrected by the learner and controlled by the teacher.
- **Evidence of marked projects** in the learner’s workbook or portfolio (portfolios not compulsory).

Lesson, Class work and Homework: Activity 3.1 – Activity 3.4 + Project on trade unions:

TEACHER'S ACTIVITIES

Period 1:

3.2.1 Historical development of trade unions

(1 hour) (LB p. 97)

- Explain that black workers could not belong to a trade union during the apartheid regime, but that they did strike illegally to force employers to listen to them.
- Explain how trade unions contributed towards political transformation in SA.
- Discuss the 3 major federated bodies: COSATO, FEDUSA and NACTU briefly.
- Briefly mention the labour laws, as it is not really requested in the CAPS.
- Explain that these laws provides a framework of rules that contributes to fair labour practices.
- Task learners to do Activity 3.1 (LB p. 98) at home.

Period 2:

3.2.2 Roles and responsibilities of trade unions

(1 hour) (LB p. 99)

- Provide the correct answers for Activity 3.1 (TG p. 88) and check that learners correct their mistakes.
- Ask learners if they have family members that belong to trade unions.
- Task them to ask these family members how they have gained from their trade union membership.
- Task learners to find newspaper reports about current strikes or stay-aways in SA. They should keep this for their project on trade unions.

Period 3:

3.2.3 Impact of trade unions on businesses and on the SA economy

(1 hour) (LB p. 100)

- Ask learners if they have ever seen a violent protest. Can they describe the actions of these violent protesters?
- Make a list of learners' examples of the actions of protesters.
- Draw an arrow next to each action

LEARNERS' ACTIVITIES

Period 1:

3.2.1 Historical development of trade unions

(1 hour) (LB p. 97)

- Learners listen to the teacher's explanation about trade unions during the apartheid regime and how it contributed to political transformation in SA.
- They discuss the 3 major federated bodies: COSATO, FEDUSA and NACTU and the labour laws briefly.
- Learners do Activity 3.1 (LB p. 98) at home.

Period 2:

3.2.2 Roles and responsibilities of trade unions

(1 hour) (LB p. 99)

- Learners mark Activity 3.1 (LB p. 98) and correct their mistakes.
- They discuss how family members benefited from being members of a trade union.
- Learners try to find newspaper reports about current strikes or stay-aways in SA. They keep this for their project on trade unions.

Period 3:

3.2.3 Impact of trade unions on businesses and on the SA economy

(1 hour) (LB p. 100)

- Learners discuss violent protests and list the actions of these violent protesters.
- They draw an arrow next to each action and list the possible effect this can have on businesses and on the SA economy.
- They also discuss the impact a strike can have on a worker and his family.

and list the possible effect this can have on businesses and on the SA economy.

- Ask learners what impact a strike can have on a worker and his family?
- Discuss the impact of labour unrest on LB p. 101.
- Task learners to do Activity 3.2 (LB p. 101) and Activity 3.3 (LB p. 102) at home.

Period 4:

3.2.4 Contribution of trade unions to sustainable growth and development

(1 hour) (LB p. 104)

- Provide the correct answers for Activity 3.2 (TG p. 89) and Activity 3.3 (TG p. 90) and check that learners correct their mistakes.
- Ask learners to define economic growth.
- Discuss the impact of high wages in SA on our exports. Explain that high wages will make SA products more expensive on the world markets.
- Discuss the impact of globalization on sustainable growth in SA.
- Task learners to do Activity 3.4 for homework.
- Give learners the framework for the project (TG p. 92) as well as the assessment grid. Give them a due date for submission.

Formal assessment (Project):

- Research on trade unions (TG p. 92)
- Provide copies of the structure and assessment grid to each learner.

- Learners also discuss the impact of labour unrest on LB p. 101.
- And do Activity 3.2 (LB p. 101) and Activity 3.3 (LB p. 102) at home.

Period 4:

3.2.4 Contribution of trade unions to sustainable growth and development

(1 hour) (LB p. 104)

- Learners mark Activity 3.2 (LB p. 101) and Activity 3.3 (LB p. 102) and correct their mistakes.
- They try to define economic growth.
- And discuss the impact of high wages in SA on our exports.
- They also discuss the impact of globalization on sustainable growth in SA.
- They do Activity 3.4 (LB p. 104) for homework.
- Learners write the framework for the project (TG p. 92) as well as the assessment grid in their workbooks and make a note of the due date for submission.

Formal assessment (Project):

- Research on trade unions (TG p. 92)

Resources:

- VIVA EMS Gr. 8 Textbook (LB p 97-106) and Teacher's Guide (TG p.88-92).
- Chalkboard and chalk.
- Newspaper reports on the latest trade union actions, like strikes, stay-aways, lock-outs, go-slows, etc.
- Copies of the project on trade unions. (TG p. 92)

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 9
TERM 3: Week 1
(1 hour per week)

Topics: FINANCIAL LITERACY		Duration: 1 hour (1 x 1 hour periods)	
Sub-topic: Unit 3.3 Revision of term 2 work		Start date: Completed date:	
Prior content knowledge: Prior knowledge of credit sales to Debtors, done in term 2.		Link with next lesson: Unit 3.4: Credit transactions (Posting to the Debtors Ledger and General Ledger).	
Content: <ul style="list-style-type: none"> • Credit sales • Debtors • Debtors Journal • Debtors Allowance Journal • Reasons for credit sales 		Vocabulary/ Important Words: <ul style="list-style-type: none"> • Debtors • Debtors Journal • Debtors Allowance Journal • Credit note • Debit note 	
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. ✓ Know how to record credit sales to Debtors. ✓ Know the source documents involved in credit sales and debtors allowances. 			
Teaching Methods: <ul style="list-style-type: none"> • Narrative method • Discussion method • Question and answer • Demonstrations • Group activities 		Differentiation (Enrichment opportunities / addressing barriers): <ul style="list-style-type: none"> • Use practical examples to illustrate the different credit transactions and debtors allowances. • Make instructions simple to address the language barrier. • Extra enrichment activity: Refer back to term 2 activities on the Debtors Journal. 	
ASSESSMENT STRATEGY			
		Formal <input type="checkbox"/>	Informal <input checked="" type="checkbox"/>
Form of Assessment:		Assessment Tool:	
Define all the important vocabulary words	Class or homework	Glossary at the back of the LB.	
	Activity 3.5 (LB p. 107)	Memo (TG p. 93)	

EVIDENCE OF ASSESSMENT

Teacher:

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

Learners:

- Summary of the definitions in the learners’ exercise books, marked and corrected by the learner and controlled by the teacher.
- Informal activities are controlled, corrected and dated. Teacher’s comments in the learners’ exercise books.

Lesson, Class work and Homework: Activity 3.5 + exam corrections

TEACHER’S ACTIVITIES

Period 1:

Exam corrections (50 min) (TG p. 83)

- Provide the correct answers for all the Mid-year exam questions on Accounting.
- Task learners to do corrections in pencil on their exam scripts.

Revise credit sales (10 min) (LB p. 107)

- Revise the most important aspects of credit sales and debtors allowances.
- Task learners to do Activity 3.5 at home.

LEARNERS’ ACTIVITIES

Period 1:

Exam corrections (50 min) (TG p. 83)

- Learners correct all the mistakes they have made in the Mid-year exam.
- They do all corrections in pencil on their exam scripts.

Revise credit sales (10 min) (LB p. 107)

- They revise the most important aspects of credit sales and debtors allowances.
- And do Activity 3.5 at home.

Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 107) and Teacher’s Guide (TG p. 93).
- Chalkboard and chalk
- Mid-year exam paper with memorandum. VIVA EMS Teacher’s Guide (TG p. 74-86).

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 9
TERM 3: Week 2 - 5
(1 hour per week)

<p>Topic: FINANCIAL LITERACY Sub-topic: Unit 3.4 Credit transactions- Posting to the Debtors Ledger and General Ledger</p>	<p>Duration: 5 hours (5 x 1 hour periods) (Use 1 extra period of Trade Unions) Start date:Completed date:.....</p>
<p>Prior content knowledge: Own general knowledge/experience of trading businesses selling goods on credit and accounts received from Edgars, Foshini, Truworths, etc.</p>	<p>Link with next lesson: Unit 3.6 Functions of a business</p>
<p>Content:</p> <p>3.4.1 Posting from the DJ and CRJ Example 3.1 (2 hours) (LB p. 107-111) Act. 3.6 + extra Act 6.7A (Additions to Debtors Allowances – www.vivlia.co.za)</p> <p>3.4.2 Effect of credit sales on the Accounting equation (1 hour) (LB p.112) (Act. 3.8) + extra Act. 3.8A (Additions to Debtors Allowances – www.vivlia.co.za)</p> <p>3.4.3 Opening Debtors' accounts with balances in the Debtors Ledger (1 hour) (LB p.114) (Act. 3.9)</p>	<p>Vocabulary/ Important Words:</p> <p>3.4.1 on account, Debtors Ledger, General Ledger, Debtors control account, Credit note, Debtors' Allowances Journal.</p> <p>3.4.2 on account, Assets, debtors, debtors' allowances, duplicate invoice, credit note.</p> <p>3.4.3 debtors, opening balances, Debtor's Ledger, debtors list,</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 ✓ Record cash and credit transactions of a trading business in the CRJ,DJ and DAJ. ✓ Post entries from the DJ, DAJ and CRJ to the Debtors' Ledger and the General Ledger. ✓ Open Debtors' accounts with opening balances. ✓ Do a trial balance to check the accuracy of posting. ✓ Understand the effect of credit sales on the Accounting equation. 	
<p>Teaching Methods:</p> <ul style="list-style-type: none"> • Narrative method • Discussion method • Question and answer 	<p>Differentiation (Enrichment opportunities / addressing barriers):</p> <ul style="list-style-type: none"> • Use the black board to illustrate calculations. • Learners should do calculations on their own

<ul style="list-style-type: none"> • Demonstrations • Group activities 	<p>calculators.</p> <ul style="list-style-type: none"> • Make instructions simple to address the language barrier. • Extra enrichment activity: Give learners a class test on the calculation of cost price, selling price and profit again, if time allows this.
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ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words	Notes in learners workbooks	Glossary at the back of LB
Class and homework activities:		
(Posting DJ+CRJ of Act. 2.4)	Activity 3.6 (LB p. 111)	Memo (TG p. 94)
(CRJ, DJ, Gen Led. + Debtors Ledger)	Activity 3.7 (LB p. 111)	Memo (TG p. 97)
(Posting from the DJ+DAJ+CRJ)	Activity 3.7A (Additional info: www.vivlia.co.za)	(Additional info: www.vivlia.co.za)
(Accounting equation)	Activity 3.8 (LB p. 114)	Memo (TG p. 100)
(Accounting equation and Debtors' allowances)	Activity 3.8A (Additional info: www.vivlia.co.za)	(Additional info: www.vivlia.co.za)
(Opening balances)	Activity 3.9 (LB p. 116)	Memo (TG p. 101)
Draft own class test on the calculation of CP, SP and profit.	Enrichment activity: Class test	Memo

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 3.6 – Activity 3.9:

TEACHER'S ACTIVITIES

Period 1:

**3.4.1 Posting from DJ + CRJ (1 hour)
(LB p. 107-111)**

- Explain Example 3.1 (p. 107-110).
- Use the Accounting house and accounting equation to explain each entry in the ledger accounts.
- Use different colours on the black board to illustrate the double entry rule.
- Do Activity 3.6 (LB p. 111) with learners on the blackboard and task them to finish it at home.

Period 2:

**3.4.1 Posting from DJ + CRJ (1 hour)
(LB p. 111)**

- Mark Activity 3.6 (TG p. 94) and task learners to do the journals of Activity 3.7 (LB p. 111) in the classroom.
- Mark the journals of Activity 3.7 (TG p. 97) at the end of the period and task learners to do the posting for homework.

Period 3:

**3.4.1 Posting from DJ, DAJ + CRJ
(1 hour) (Additional exercises for term 3: www.vivlia.co.za)**

- Provide the answers for the posting of Activity 3.7 (TG p. 98-100) and check that learners correct their mistakes.
- Discuss the reasons for making an entry in the Debtor's Allowances Journal.
- Explain how these entries will be posted to the General Ledger and the Debtors' Ledger.
- Do Activity 3.7A with learners on the black board. Let them use the prepared answer sheets. (See extra activities on the Vivlia website: www.vivlia.co.za)

LEARNERS' ACTIVITIES

Period 1:

**3.4.1 Posting from DJ + CRJ (1 hour)
(LB p. 107-111)**

- Learners follow the explanation of Example 3.1 (p. 107-110).
- They use the Accounting house and accounting equation to explain each entry in the ledger accounts and also use different colours on the black board to illustrate the double entry rule.
- They do Activity 3.6 (LB p. 111) with the teacher on the blackboard and finish it at home.

Period 2:

**3.4.1 Posting from DJ + CRJ (1 hour)
(LB p. 111)**

- Learners mark Activity 3.6 (LB p. 111) and do the journals of Activity 3.7 (LB p. 111) in the classroom.
- They mark the journals of Activity 3.7 at the end of the period and do the posting for homework.

Period 3:

**3.4.1 Posting from DJ, DAJ + CRJ
(1 hour) (Additional exercises for term 3: www.vivlia.co.za)**

- Learners mark the posting of Activity 3.7 (TG p. 98-100) and correct their mistakes.
- They discuss the reasons for making an entry in the Debtor's Allowances Journal and illustrate how these entries will be posted to the General Ledger and the Debtors' Ledger.
- They do Activity 3.7A (see extra activities on the Vivlia website: www.vivlia.co.za) with the teacher on the black board, and also on their own prepared answer sheets.
- Learners finish Activity 3.7A at home.

- Task them to finish Activity 3.7A at home.

Period 4:

3.4.2 Effect of credit sales on the Accounting equation
(1 hour) (LB p. 112)

- Provide the answers for Activity 3.7A (See extra activities on www.vivlia.co.za) and check that learners correct their mistakes.
- Illustrate and explain the effect of credit sales on the Accounting equation (LB p. 112-114) on the blackboard.
- Do Activity 3.8 (LB p. 114) and the extra Activity 3.8A (See extra activities on www.vivlia.co.za) with learners on the blackboard.

Period 5:

3.4.3 Opening Debtors' accounts with balances in the Debtors Ledger
(1 hour) (Example 3.3 p. 114)

- Provide the answers for Activity 3.8A if learners could not finish the marking during period 4. (See answers on extra activities on www.vivlia.co.za) and check that learners correct their mistakes.
- Work through example 3.3 about opening balances with learners (LB p. 114-116).
- Task learners to do Activity 3.9 (LB p. 116) in the classroom and support learners where needed. Learners will have to finish this activity at home.

Period 4:

3.4.2 Effect of credit sales on the Accounting equation
(1 hour) (LB p. 112)

- Learners mark Activity 3.7A and correct their mistakes.
- They follow the explanation of the effect of credit sales on the Accounting equation (LB p. 112-114) on the blackboard.
- They do Activity 3.8 (LB p. 114) and the extra Activity 3.8A (See extra activities on www.vivlia.co.za) with the teacher in the classroom.

Period 5:

3.4.3 Opening Debtors' accounts with balances in the Debtors Ledger
(1 hour) (Example 3.3 p. 114)

- Learners mark Activity 3.8A if they could not finish the marking during period 4. They correct their mistakes.
- They work through example 3.3 about opening balances with their teacher. (LB p. 114-116).
- And do Activity 3.9 (LB p. 116) in the classroom with the support of the teacher.
- They finish Activity 3.9 at home.

Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 107-117) and Teacher's Guide (TG p.93-105).
- Vivlia website (www.vivlia.co.za) for additional information on the Debtor's Allowances Journal and posting.
- Chalkboard and coloured chalk.
- Calculators.
- Prepared answer sheets (see extra activities on the Vivlia website: www.vivlia.co.za)

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 9
TERM 3: Week 6 - 8
(1 hour per week)

<p>Topic: Financial Literacy Sub-topic: Unit 3.5 Credit transactions (Creditors – purchases on credit)</p>	<p>Duration: 3 hours (3 x 1 hour periods) Start date: Completed date:</p>
<p>Prior content knowledge: Own knowledge of purchasing on credit.</p>	<p>Link with next lesson: Unit 3.6 Functions of a business (Also week 6-8).</p>
<p>Content: Period 1: 3.5.1 Credit purchases (LB p. 118) (30 min) 3.5.2 Creditors allowances (LB p. 119) (30 min) Activity 3.10 Period 2: 3.5.3 Recording of credit purchases in the Creditors Journal Example 3.4 (40 min) (LB p. 121) Period 3: 3.5.4 Recording of creditors' allowances in the Creditors Allowances Journal Extra activity (1 hour) (www.vivlia.co.za)</p>	<p>Vocabulary/ Important Words: 3.5.1 Internal and external source documents Original credit invoice 3.5.2 Internal and external source documents Duplicate debit note, original credit note 3.5.3 Internal and external source documents, Original credit invoices received from factories/suppliers. 3.5.4 Internal and external source documents Duplicate debit note, original credit note</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 ✓ Understand the difference between an internal and an external source document. ✓ Record credit purchases in the Creditors Journal. ✓ Record creditors allowances in the Creditors Allowances Journal. ✓ Explain the effect of credit purchases and creditors allowances on the Accounting equation. 	

Lesson, Class work and Homework: Activity 3.10 – Activity 3.11 + Activity 3.11A

TEACHER'S ACTIVITIES

Period 1:

**3.5.1 Credit purchases
(30 min) (LB p. 118)**

- Explain the reasons for credit purchases.
- Explain the difference between internal and external source documents and why it is necessary to renumber incoming original credit invoices.
- Explain the Creditors Ledger and why it is necessary to keep an account for each creditor.
- Illustrate the diagram on LB p. 119.

**3.5.2 Creditors allowances
(30 min) (LB p. 119)**

- Discuss the reasons for creditors allowances.
- Use practical examples to illustrate the different reasons for creditors allowances.
- Task learners to do Activity 3.10 (LB p. 120).

Period 2:

**3.5.3 Recording of credit purchases in CJ
(1 hour) (LB p. 121)**

- Provide the correct answers for Activity 3.10 (TG p. 106) and check that learners correct their mistakes.
- Work through example 3.4 (LB p. 121-122).
- Task learners to do Activity 3.11 (LB p. 122) in class and to finish it at home. Support learners where needed.

Period 3:

**3.5.3 Recording of credit purchases in CJ
(1 hour) (LB p. 121)**

- Provide the correct answers for Activity 3.11 (TG p. 107) Check that learners correct mistakes.
- Work through example 3.4A (extra

LEARNERS' ACTIVITIES

Period 1:

**3.5.1 Credit purchases
(30 min) (LB p. 118)**

- Learners listen to the explanation about the reasons for credit purchases and internal/external source documents and ask clarity seeking questions.
- They follow the explanation on the Creditors Ledger and why it is necessary to keep an account for each creditor.
- They draw the diagram on LB p. 119 in their workbooks at home.

**3.5.2 Creditors allowances
(30 min) (LB p. 119)**

- Learners discuss the reasons for creditors allowances, by using practical examples.
- They do Activity 3.10 (LB p. 120).

Period 2:

**3.5.3 Recording of credit purchases in CJ
(1 hour) (LB p. 121)**

- Learners mark Activity 3.10 (LB p. 120) and correct their mistakes.
- They work through example 3.4 (LB p. 121-122) with the teacher, do Activity 3.11 (LB p. 122) in class and finish it at home.
- Learners ask the teacher's support where needed.

Period 3:

**3.5.3 Recording of credit purchases in CJ
(1 hour) (LB p. 121)**

- Learners mark Activity 3.11 (LB p. 122) and correct their mistakes.
- They work through example 3.4A (extra activity from the Vivlia website)

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 9
TERM 3: Week 6 - 8
(1 hour per week)

<p>Topic: Financial Literacy Sub-topic: Unit 3.6 Functions of a business</p>	<p>Duration: 3 hours (3 x 1 hour periods) Start date: Completed date:</p>
<p>Prior content knowledge: Own knowledge and experience of functions of businesses in own community.</p>	<p>Link with next lesson: Unit 3.7 Credit transactions (Creditors – payments) Week 9+10</p>
<p>Content: Period 1: Introduction 3.6.1 General management function (LB p. 123) (20 min) 3.6.2 Administration function (LB p. 124) (20 min) 3.6.3 Purchasing function (LB p. 125) (20 min) Period 2: 3.6.4 Marketing function (LB p. 126) (20 min) 3.6.5 Finances (LB p. 127) (20 min) 3.6.6 Human resources (LB p. 127) (20 min) Period 3: 3.6.7 Public relations (LB p. 129) (20 min) 3.6.8 Risk management (LB p. 130) (20 min) 3.6.9 Production function (LB p. 131) (10 min) 3.6.10 Importance of functions (LB p. 132) (10 min)</p>	<p>Vocabulary/ Important Words: 3.6.1 Line functions, strategic planning, CEO, 3.6.2 information technology, administrative systems 3.6.3 procurement, supply-chain, obsolete 3.6.4 target market, promotion, marketing mix 3.6.5 Equity, borrowed capital, own capital, budget 3.6.6 vacancies, recruitment, placement, skills development, grievance procedures, resignations 3.6.7 positive image, publicity, press conferences Sponsorships, social responsibility 3.6.8 bad depts., property risks, insurance premium 3.6.9 production, inputs, outputs, transformation 3.6.10 Cash flow, high staff turnover.</p>

Aims and Objectives of the lesson

By the end of the lesson learners will be able to:

- ✓ Define all the relevant concepts
- ✓ Describe each business function briefly.
- ✓ List some of the tasks involved in each business function.
- ✓ Understand the importance of each function in order to make a success of a business.

Teaching Methods:

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

Differentiation (Enrichment opportunities / addressing barriers):

- Refer to the pictures on p. 123, 125, 126 and 131 to help learners understand the different business functions.
- Make instructions simple to address the language barrier.
- Extra enrichment activity:
Learners can do a research on the different business functions in a specific business, or only on one specific business function, e.g. public relations.

ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 3.12 (LB p. 124)	Memo (TG p. 108)
	Activity 3.13 (LB p. 127)	Memo (TG p. 108)
	Activity 3.14 (LB p. 128)	Memo (TG p. 109)
	Activity 3.15 (LB p. 132)	Memo (TG p. 111)
	Activity 3.16 (LB p. 133)	Memo (TG p. 112)
	Enrichment activity: Research on business functions of a specific business	Rubric

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- **Mark the FORMAL ASSESSMENT (Project – week 5) and record the marks on the recording sheet as the 1st formal assessment for term 3.**

Learners:

- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.
- **Project** pasted into learners' workbooks or filed in learners' portfolios, with corrections done in pencil / or rubric showing mark for each assessment criteria.

Lesson, Class work and Homework: Activity 3.12 – Activity 3.16

TEACHER'S ACTIVITIES

Period 1:

Introduction

- Explain that all management functions is not equally important in different businesses.
- Discuss the line functions as the most important functions.

3.6.1 General management function
(LB p. 123) (20 min)

- Explain how the general manager brings together all the different functions.
- Discuss the importance of the CEO in giving direction for the future, in terms of strategic planning.
- Task learners to do Activity 3.12 (LB p. 124) for homework.

3.6.2 Administration function
(LB p. 124) (20 min)

- Discuss the activities that entail administration and why it is so important.

3.6.3 Purchasing function
(LB p. 125) (20 min)

- Discuss all the activities in the purchasing section and why these activities are so important.
- Discuss the consequences of a shortage of stock or too much stock at a specific time of the year.

LEARNERS' ACTIVITIES

Period 1:

Introduction

- Learners listen to the teacher's explanation and ask clarity seeking questions.
- They discuss the line functions as the most important functions.

3.6.1 General management function
(LB p. 123) (20 min)

- Learners listen to the explanation and ask clarity seeking questions..
- They discuss the importance of the CEO.
- They do Activity 3.12 (LB p. 124) for homework.

3.6.2 Administration function
(LB p. 124) (20 min)

- Learners discuss the activities that entail administration and why it is so important.

3.6.3 Purchasing function
(LB p. 125) (20 min)

- Learners discuss all the activities in the purchasing section and why these activities are so important.
- Also the consequences of a shortage of stock or too much stock at a specific time of the year.

Period 2:

3.6.4 Marketing function

(LB p. 126) (20 min)

- Provide the correct answers for Activity 3.12 (TG p. 108) and check that learners correct their mistakes.
- Discuss all the activities of the marketing department.
- Explain the marketing mix and how marketing should always focus on the target market.

3.6.5 Finances

(LB p. 127) (20 min)

- Explain why it is so important to control the flow of money into and out of the business every day.
- Discuss the purpose of a budget.

3.6.6 Human resources

(LB p. 127) (20 min)

- Explain why it is important to recruit the right person with the necessary skills, qualifications and personality at all times.
- Use an example of a job advertisement to illustrate this.
- Task learners to do Activity 3.13 (LB p. 127) and Activity 3.14 (LB p. 128) at home.

Period 3:

3.6.7 Public relations

(LB p. 129) (20 min)

- Let some of the learners report back on their research of a small local business (Activity 3.13).
- Ask 1-3 learners to read their job advertisements (Activity 3.14) to the class and discuss their work briefly.
- Explain the meaning of public relations and the purpose thereof.
- Ask learners to give examples of what businesses in their community do to build good public relations.
- Explain the different tools that businesses use to improve their image in the minds of people.

Period 2:

3.6.4 Marketing function

(LB p. 126) (20 min)

- Learners mark Activity 3.12 (LB p. 124) and correct their mistakes.
- They discuss the activities of the marketing department, including the marketing mix and target market.

3.6.5 Finances

(LB p. 127) (20 min)

- They listen to the teacher's explanation and ask clarity seeking questions where needed.
- They also discuss the purpose of a budget.

3.6.6 Human resources

(LB p. 127) (20 min)

- Learners discuss the importance of recruiting the right person with the necessary skills, qualifications and personality at all times.
- They illustrate this by using an example of a job advertisement.
- They do Activity 3.13 (LB p. 127) and Activity 3.14 (LB p. 128) at home.

Period 3:

3.6.7 Public relations

(LB p. 129) (20 min)

- 2-3 learners report back on their interviews with local entrepreneurs (Activity 3.13)
- 2-3 learners read their job advertisements (Activity 3.14) to the class and other learners make remarks.
- Learners listen to the explanation of public relations and the purpose thereof.
- They give examples of what businesses in their community do to build good public relations.
- They go through the different tools that businesses use to improve their image in the minds of people on p. 130.

<p>3.6.8 Risk management (LB p. 130) (20 min)</p> <ul style="list-style-type: none"> • Ask learners to list some of the risks involved in running your own business. • Discuss ways to manage these risks. <p>3.6.9 Production function (LB p. 131) (10 min)</p> <ul style="list-style-type: none"> • Ask learners to define production. • Use an example to explain inputs, transformation and output. • Discuss the role of the production manager briefly. <p>3.6.10 Importance of functions (LB p. 132) (10 min)</p> <ul style="list-style-type: none"> • Discuss the importance of all the functions briefly, by using the examples in the textbook. • Explain the meaning of “high staff turnover” and the reasons and negative impact thereof. • Task learners to do Activity 3.15 (LB p. 132) and Activity 3.16 (LB p. 133) for homework. 	<p>3.6.8 Risk management (LB p. 130) (20 min)</p> <ul style="list-style-type: none"> • Learners list some of the risks involved in running a business. • They discuss ways to manage all the risks businesses are exposed to. <p>3.6.9 Production function (LB p. 131) (10 min)</p> <ul style="list-style-type: none"> • Learners define production. • They give examples to explain inputs, transformation and output. • They also discuss the role of the production manager briefly. <p>3.6.10 Importance of functions (LB p. 132) (10 min)</p> <ul style="list-style-type: none"> • Learners discuss the importance of all the functions briefly, by using the examples in the textbook. • They listen to the explanation of the meaning of “a high staff turnover” and the reasons and negative impact thereof. • Learners do Activity 3.15 (LB p. 132) and Activity 3.16 (LB p. 133) for homework.
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Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 123-133) and Teacher’s Guide (TG p.107-112).
- Examples of job advertisements from local newspapers.
- Examples of press conferences, sponsorships of sports teams, community projects of local businesses to uplift the community or school, etc.

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 9
TERM 3: Week 9 + 10
(2 hours per week)

<p>Topic: Financial Literacy Sub-topic: Unit 3.7 Credit transactions (Creditors – payments)</p>	<p>Duration: 4 hours (4 x 1 hour periods) Start date: Completed date:</p>
<p>Prior content knowledge: Own knowledge of purchasing on credit and paying own creditors.</p>	<p>Link with next lesson: Unit 4.1 Revision of term 3 work in term 4.</p>
<p>Content: Period 1: 3.7.1 Recording payments to creditors in the CPJ and posting to ledgers Example 3.5 (LB p. 134-138) (30 min) Activity 3.17 (LB p. 139) (30 min) Period 2: 3.7.2 Opening of creditors accounts in the Creditors Ledger with balances (LB p. 140) (1 hour) Activity 3.18 Period 3: 3.7.3 Effect of credit purchases on the Accounting equation Example 3.7, Activity 3.19 (1 hour) (LB p. 142) Period 4: 3.7.4 Recording of creditors' allowances in the Creditors Allowances Journal Extra activity (1 hour) (www.vivlia.co.za)</p>	<p>Vocabulary/ Important Words: 3.7.1 Internal and external source documents Original credit invoice received 3.7.2 Internal and external source documents Duplicate debit note, original credit note 3.7.3 Internal and external source documents Original credit invoice 3.7.4 Internal and external source documents Duplicate debit note, original credit note</p>

Aims and Objectives of the lesson

By the end of the lesson learners will be able to:

- ✓ Define all the relevant concepts
- ✓ Understand the difference between an internal and an external source document.
- ✓ Record credit purchases in the Creditors Journal.
- ✓ Record creditors allowances in the Creditors Allowances Journal.

- ✓ Explain the effect of credit purchases and creditors allowances on the Accounting equation.
- ✓ Post from the CJ, CAJ and CPJ to the General Ledger and Creditors' Ledger.

Teaching Methods:

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

Differentiation (Enrichment opportunities / addressing barriers):

- Refer to the diagram on p. 119 to help learners understand the process of credit purchases and payments made to creditors.
- Make instructions simple to address the language barrier.
- Extra enrichment activity:
Extra activities can be downloaded from the Vivlia website: www.vivlia.co.za.

ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 3.17 (LB p. 139)	Memo (TG p. 113)
	Activity 3.18 (LB p. 141)	Memo (TG p. 117)
	Activity 3.19 (LB p. 145)	Memo (TG p. 118)
	Activity 3.20A (See extra activity on website: www.vivlia.co.za)	(See memorandum: www.vivlia.co.za)
Formal assessment: Week 10	Controlled test: TG p. 119-126 (including answer sheets) 100 marks / 1 hour On term 3 work only!	Memorandum TG p. 127-131

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 – week 10) and record the marks on the recording sheet as the 2nd formal assessment for term 3.**

Learners:

- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.
- **Project** pasted into learners' workbooks or filed in learners' portfolios, with corrections done in pencil / or rubric showing mark for each assessment criteria.
- **Controlled test** pasted into learners' workbooks or filed in learners' portfolios, with corrections done.

Lesson, Class work and Homework: Activity 3.17 – Activity 3.19 + Activity 3.20A**TEACHER'S ACTIVITIES****Period 1:****3.7.1 Recording payments to creditors in the CPJ and posting to ledgers****Example 3.5**

(LB p. 134-138) (30 min)

- Ask learners to give reasons why a business decides to buy trading stock and other items on credit.
- Explain how credit purchases can help to establish a healthy cash flow in the business.
- Work through example 3.5 (LB p. 134-138) with learners.

Activity 3.17

(LB p. 139) (30 min)

- Assist learners with the posting of Activity 3.11's Creditors Journal to the General Ledger and Creditors Ledger accounts of Polly's Traders.
- Work systematically and explain the entries by using the Accounting equation and the Accounting house poster (can be ordered from Vivlia Publishers).

Period 2:**3.7.2 Opening of creditors accounts in the Creditors Ledger with balances**

(LB p. 140) (1 hour)

- Provide the correct answers for Activity 3.17 (TG p. 113) and check that learners correct their mistakes.
- Work through example 3.6 (LB p. 140) with learners and explain all entries.

LEARNERS' ACTIVITIES**Period 1:****3.7.1 Recording payments to creditors in the CPJ and posting to ledgers****Example 3.5**

(LB p. 134-138) (30 min)

- Learners give reasons why a business decides to buy trading stock and items on credit.
 - They listen to the explanation of how credit purchases can help to establish a healthy cash flow in the business.
 - They work through example 3.5 (LB p. 134-138) with the teacher.
- Activity 3.17**
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- (LB p. 139) (30 min)
- Learners do the posting of Activity 3.11's Creditors Journal to the General Ledger and Creditors Ledger accounts, with the help of the teacher.
 - They work systematically and explain the entries by using the Accounting equation and Accounting house (LB p. 53).

Period 2:**3.7.2 Opening of creditors accounts in the Creditors Ledger with balances**

(LB p. 140) (1 hour)

- Learners mark Activity 3.17 (LB p. 139) and correct their mistakes.
- They work through example 3.6 (LB p. 140) with the teacher and ask clarity

- Task learners to do Activity 3.18 (LB p. 141) in the classroom and assist them by illustrating some of the entries on the blackboard.
- Task learners to finish Activity 3.18 at home.

Period 3:

3.7.3 Effect of credit purchases on the Accounting equation

Example 3.7, Activity 3.19
(1 hour) (LB p. 142)

- Provide the correct answers for Activity 3.18 (TG p. 117) and check that learners correct their mistakes.
- Answer learners' clarity seeking questions.
- Explain the effect of credit purchases on the Accounting equation by working through Example 3.7 (LB p. 142-144)
- Task learners to do Activity 3.19 (LB p. 145) at home.

Period 4:

3.7.4 Recording of creditors' allowances in the Creditors Allowances Journal

Extra activity
(1 hour) (www.vivlia.co.za)

- Provide the correct answers for Activity 3.19 (TG p. 118) and check that learners correct their mistakes.
- Explain the reasons for creditors' allowances.
- Illustrate the example given on the Vivlia website
- Task learners to do the extra Activity 3.20A, by assisting them in the classroom. Let them use the provided answer sheets to save time.
- Provide the correct answers for the extra Activity 3.20 and check that learners correct their mistakes.

seeking questions.

- They do Activity 3.18 (LB p. 141) in the classroom, while the teacher illustrate some of the entries on the blackboard.
- Learners finish Activity 3.18 at home.

Period 3:

3.7.3 Effect of credit purchases on the Accounting equation

Example 3.7, Activity 3.19
(1 hour) (LB p. 142)

- Learners mark Activity 3.18 (LB p. 141) and correct their mistakes.
- They follow the explanation of Example 3.7 (LB p. 142-144) in the textbook and ask clarity seeking questions.
- Learners do Activity 3.19 (LB p. 145) at home.

Period 4:

3.7.4 Recording of creditors' allowances in the Creditors Allowances Journal

Extra activity
(1 hour) (www.vivlia.co.za)

- Learners mark Activity 3.19 (LB p. 145) and correct their mistakes.
- They listen to the teacher's explanation of the reasons for creditors' allowances.
- They follow the illustration of the example given on the extra notes from the Vivlia website.
- They do the extra Activity 3.20A in the classroom, with the help of the teacher. Learners use the provided answer sheets to save time.
- Learners mark the extra Activity 3.20A at the end of the period and correct their mistakes.

Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 134-145) and Teacher's Guide (TG p.113-131).
- Extra notes, activities and answer sheets on the Vivlia website: www.vivlia.co.za
- Chalkboard and coloured chalk or transparencies and coloured transparency pens.
- Copies of the term 3 Controlled test (TG p. 119-126) and memorandum (TG p. 127-131)

