

GR. 8 EMS LESSON PLANS – TERM 4 (WEEK 1-8)

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 8
TERM 4: Week 1
(2 hours per week)

<p>Topic: FINANCIAL LITERACY AND THE ECONOMY Sub-topic: Unit 4.1 Revision of term 3 work</p>	<p>Duration: 2 hours (2 x 1 hour period)</p> <p>Start date:.....Completed date:</p>
<p>Prior content knowledge: Own knowledge of all the concepts taught in term 3.</p>	<p>Link with next lesson: Unit 4.2 Levels and functions of management</p>
<p>Content:</p> <p>Period 1: FINANCIAL LITERACY: (30 min) (LB p. 122)</p> <ul style="list-style-type: none"> • Cash Receipts Journal • Cash Payments Journal <p>ENTREPRENEURSHIP: (30 min) (LB p. 122)</p> <ul style="list-style-type: none"> • Forms of ownership • Activity 4.1 • Activity 4.24 <p>Period 2: THE ECONOMY: (1 hour) (LB p. 168-170)</p> <ul style="list-style-type: none"> • Revision activities: Activity 4.22 – Activity 4.23 (as there will not be time for this before the November exam) 	<p>Vocabulary/ Important Words:</p> <p>FINANCIAL LITERACY:</p> <ul style="list-style-type: none"> • Cash Receipt Journal • Original receipt and duplicate receipt • Bank deposit slip • Cash Payments Journal • Cheques • Cheque counterfoils <p>ENTREPRENEURSHIP:</p> <ul style="list-style-type: none"> • Sole trader • Partnership • Close corporation • Private company • Public company <p>THE ECONOMY:</p> <ul style="list-style-type: none"> • Local, provincial and national government • National budget • Excise duties • Customs duties • Capital gains tax • VAT
<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. ✓ Identify the source documents used to record cash receipts and cash payments. ✓ Distinguish between the different forms of ownership. ✓ Revise term 1 work on the Government and the National budget. 	
<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 visual materials for learners with a limited English vocabulary, e.g. show them pictures of the different accounts, like pictures of

<ul style="list-style-type: none"> • Demonstrations • Group activities 	<ul style="list-style-type: none"> • equipment. • Make instructions simple to address the language barrier • Extra enrichment activity: • Revision activities on term 1 work Activity 4.22 – Activity 4.24 (as there will not be time for this before the November exam)
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ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words	Class or homework	Glossary (LB p. 177)
	Activity 4.1 (LB p. 123)	Memo (TG p. 98)
Revision exercise	Activity 4.22 (LB p. 168)	Memo (TG p. 126)
Revision exercise	Activity 4.23 (LB p. 169)	Memo (TG p. 127)
Revision exercise	Activity 4.24 (LB p. 170)	Memo (TG p. 129)
Informal assessment:	Enrichment activity: Or revision test on term 1 work (Set by teacher)	Memo (developed by the teacher)

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.
- Evidence of marked Term 3 Controlled test in learners workbooks or portfolios, with remedial work done in pencil.

Lesson, Class work and Homework: Activity 4.1 and Revision activities on Term 1 work, (Activity 4.22 – Activity 4.24) if possible.

TEACHER’S ACTIVITIES	LEARNERS’ ACTIVITIES
<p>Period 1: FINANCIAL LITERACY: (30 min) (LB p. 122)</p> <p><u>Cash Receipts Journal</u></p> <ul style="list-style-type: none"> • Ask learners to list all types of transactions that could be recorded in the CRJ. • Revise the source documents used to record cash received. 	<p>Period 1: FINANCIAL LITERACY: (30 min) (LB p. 122)</p> <p><u>Cash Receipts Journal</u></p> <ul style="list-style-type: none"> • Learners try to list all types of transactions that could be recorded in the CRJ. • They revise the source documents used to record cash received.

Cash Payments Journal

- Ask learners to list all types of transactions that could be recorded in the CPJ.
- Revise the source documents used to record cash payments.

**ENTREPRENEURSHIP:
(30 min) (LB p. 122)**

Forms of ownership

- Revise the five forms of ownership briefly.
- Task learners to do Activity 4.1 and Activity 4.24 at home.

OR DO REMEDIAL WORK ON THE TERM 3 CONTROLLED TEST.

Period 2:

THE ECONOMY:

(1 hour) (LB p. 168-170)

Revision activities:

Activity 4.22 – Activity 4.23
(as there will not be time for this before the November exam)

- Provide the correct answers for Activity 4.1 and Activity 4.23 and check that learners correct their mistakes.
- Briefly revise the government and the National budget.
- Task learners to do Activity 4.22 and Activity 4.23 for homework.
- Provide the correct answers at the beginning of the next period.

Cash Payments Journal

- Learners try to list all types of transactions that could be recorded in the CPJ.
- They revise the source documents used to record cash payments.

**ENTREPRENEURSHIP:
(30 min) (LB p. 122)**

Forms of ownership

- Learners revise the five forms of ownership briefly.
- And do Activity 4.1 and Activity 4.24 at home.

OR DO REMEDIAL WORK ON THE TERM 3 CONTROLLED TEST.

Period 2:

THE ECONOMY:

(1 hour) (LB p. 168-170)

Revision activities:

Activity 4.22 – Activity 4.23

- Learners mark Activity 4.1 and Activity 4.23 and correct their mistakes.
- They briefly revise the government and the National budget with the teacher.
- And do Activity 4.22 and Activity 4.23 for homework.
- They mark Activity 4.22 and Activity 4.23 at the beginning of the next period.

Resources:

- VIVA EMS Gr. 8 Textbook (LB p. 122-123 and 168-169) and Teacher’s Guide (TG p. 98 and 126-128).
- Chalkboard and chalk

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 4: Week 2 - 6
(1 hour per week)

<p>Topic: ENTREPRENEURSHIP Sub-topic: Unit 4.2 Levels and functions of management</p>	<p>Duration: 5 hours (5 x 1 hour periods) Start date:.....Completed date:</p>
<p>Prior content knowledge: Own general knowledge/experience of different management tasks in own house or community.</p>	<p>Link with next lesson: Unit 4.3 Financial Literacy: General Ledger and Trial Balance</p>
<p>Content: <u>Period 1:</u> 4.2.1 Different levels of management (1 hour) (LB p. 124) Activity 4.2</p> <p><u>Period 2:</u> 4.2.2 Management tasks (1 hour) (LB p.126) Activity 4.3</p> <p><u>Period 3:</u> 4.2.3 Management styles (1 hour) (LB p. 132+133) Activity 4.4</p> <p><u>Period 4:</u> 4.2.3 Management styles (1 hour) (LB p. 134) Activity 4.5</p> <p><u>Period 5:</u> 4.2.4 Characteristics of good management (1 hour) (LB p. 135) Activity 4.6</p>	<p>Vocabulary/ Important Words:</p> <p>4.2.1 Top management, middle management, lower management, supervisors, head of department.</p> <p>4.2.2 Planning, organizing, leading, control, delegate, accountable.</p> <p>4.2.3 Autocratic, democratic.</p> <p>4.2.3 permissive or laissez-faire or free-reign</p> <p>4.2.4 Vision, enthusiasm, approachable.</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. ✓ Describe the different levels of management. ✓ Interpret a given organogram and describe the responsibilities of each manager briefly. ✓ Distinguish between the different management tasks. ✓ Indicate which management task was not performed well if the desired outcomes of the business were not achieved. ✓ Distinguish between the different management styles. 	

<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. 126, 128, 132 and 133 to illustrate the management tasks and management styles in an easy way. • Make instructions simple to address the language barrier. • Extra enrichment activity: Let learners do a research on any local business to summarize the management tasks that each manager is responsible for.
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ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 4.2 (LB p. 126)	Memo (TG p. 99)
	Activity 4.3 (LB p. 129)	Memo (TG p. 100)
	Activity 4.4 (LB p. 131)	Memo (TG p. 100)
	Activity 4.5 (LB p. 135)	Memo (TG p. 101)
	Activity 4.6 (LB p. 136)	Memo (TG p. 102)
FORMAL ASSESSMENT: Week 10 (If there is a week 10 in term 4!)	Final November examination + answer sheets (TG p. 131-141)	Memo (TG p. 142)

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- FORMAL ASSESSMENT (Final November examination) assessed and marks recorded as the only formal assessment for term 4.

Learners:

- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.
- Formal assessment (Final November examination) marked and evidence pasted into learners' workbooks or filed in learners' portfolios.

Lesson, Class work and Homework: Activity 4.2 – Activity 4.6 + November exam:

TEACHER'S ACTIVITIES

Period 1:

4.2.1 Different levels of management

(1 hour) (LB p. 124)

Activity 4.2

- Provide the correct answers for Activity 4.1 and check that learners correct their mistakes.
- Ask learners to define the term “management” in their own words.
- Ask them what the difference is between effective and efficient.
- Draw the diagram (LB p. 124) on the blackboard and discuss each level of management.
- Refer to the organogram (LB p. 125) and discuss each manager’s tasks briefly.
- Task learners to do Activity 4.2 (LB p. 126) for homework. Give them at least a week to gather information.

Period 2:

4.2.2 Management tasks

(1 hour) (LB p.126) Activity 4.3

- Briefly explain the four management tasks of planning, organizing, leading and control, by using examples of how a teacher should plan activities, organize the classroom, lead learners and control their homework daily in order to achieve the long-term goals of the headmaster.
- Use a simple example like the management tasks of a mother in and around her house.
- Ask learners to describe what she needs to do to plan, organize, lead and control in and around her house to make sure that food is on the table, everybody can wear clean clothes and children perform well at school.

LEARNERS' ACTIVITIES

Period 1:

4.2.1 Different levels of management

(1 hour) (LB p. 124)

Activity 4.2

- Learners mark Activity 4.1 and correct their mistakes.
- They try to define the term “management” in their own words.
- They discuss the difference between effective and efficient.
- Learners follow the diagram (LB p. 124) on the blackboard and discuss each level of management by using the school as an example.
- They study the organogram (LB p. 125) and discuss each manager’s tasks briefly.
- Learners get Activity 4.2 (LB p. 126) for homework and is given at least a week to gather the information.

Period 2:

4.2.2 Management tasks

(1 hour) (LB p.126) Activity 4.3

- Learners follow the teacher’s explanation of how a teacher should plan activities, organize the classroom, lead learners, and control their homework daily in order to achieve the long-term goals of the headmaster.
- They try to describe the management tasks of a mother in and around her house.
- Learners study the pictures (LB p. 126, 127 and 128) in order to understand the management tasks of the manager of a business.
- They ask clarity seeking questions and take notes of the teacher’s answers.
- They do Activity 4.3 (LB p. 129) and complete it at home.

- Use the pictures (LB p. 126, 127 and 128) to illustrate the management tasks of the manager of a business.
- Explain the importance of control by referring to time, quality and costs that need to be controlled in order to run a successful business.
- Task learners to do Activity 4.3 (LB p. 129) and to complete it at home.

Period 3:

4.2.3 Management styles

(1 hour) (LB p. 132+133)

Activity 4.4

- Provide the correct answers for Activity 4.3 (TG p. 100) and check that learners correct their mistakes.
- Explain the autocratic management style by using the picture (LB p. 132).
- Explain when an autocratic management style is very effective and needed.
- Explain the democratic management style by using the picture (LB p. 133).
- Discuss the advantages of both management styles.
- Task learners to do Activity 4.4 (LB p. 131) for homework.

Period 4:

4.2.3 Management styles

(30 min) (LB p. 134)

Activity 4.5 (group work) (30 min)

- Provide the correct answers for Activity 4.4 (TG p. 100) and check that learners correct their mistakes.
- Allow learners to ask clarity seeking questions about their homework.
- Discuss the laissez faire/free-reign management style by using the picture (LB p. 134).
- Discuss the advantages of a laissez-faire approach.
- Task learners to do Activity 4.5 (LB p. 135) in the classroom in groups.

Period 3:

4.2.3 Management styles

(1 hour) (LB p. 132+133)

Activity 4.4

- Learners mark Activity 4.3 (TG p. 100) and correct their mistakes.
- They listen to the teacher's explanation of the autocratic management style and study the picture (LB p. 132).
- They listen to the teacher's explanation of the democratic management style and study the picture (LB p. 133).
- Learners discuss the advantages of both management styles.
- And do Activity 4.4 (LB p. 131) for homework.

Period 4:

4.2.3 Management styles

(30 min) (LB p. 134)

Activity 4.5 (group work) (30 min)

- Learners mark Activity 4.4 (TG p. 100) and correct their mistakes.
- They ask clarity seeking questions about their homework.
- They discuss the laissez faire/free-reign management style by studying the picture (LB p. 134).
- Learners discuss the advantages of a laissez-faire approach.
- And do Activity 4.5 (LB p. 135) in the classroom in groups of 4-6.

Period 5:

- 4.2.4 Characteristics of good management** (1 hour) (LB p. 135)
Activity 4.6
- Allow some of the groups to demonstrate their roleplay (Activity 4.5) if they could not perform during period 4.
 - Explain the importance of a vision and clear long-term goals in order to be successful.
 - Ask a few learners what their long-term goals are and how do they plan and organize their own lives in order to achieve these goals.
 - Discuss the characteristics of a good manager.
 - Task learners to do Activity 4.6 (LB p. 136).
 - Provide the correct answers at the beginning of the next period.

Period 5:

- 4.2.4 Characteristics of good management** (1 hour) (LB p. 135)
Activity 4.6
- Some of the groups demonstrate their roleplay (Activity 4.5) if they could not perform during period 4.
 - They listen to the teacher’s explanation of the importance of a vision and clear long-term goals to be successful.
 - One or two learners explain their long-term goals and how they plan and organize their own lives in order to achieve these goals one day.
 - Learners discuss the characteristics of a good manager and do Activity 4.6 (LB p. 136).
 - They mark Activity 4.6 at the beginning of the next period and correct their mistakes.

Resources:

- VIVA EMS Gr. 8 Textbook (LB p. 124-136) and Teacher’s Guide (TG p. 99-102).
- Chalkboard and chalk
- Entrepreneurs from the local community with good management skills.
- Copies of the final November exam paper (TG p. 131-141) and memo (TG p. 142-146).

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 4: Week 2 - 9
(1 hour per week)

<p>Topic: FINANCIAL LITERACY Sub-topic: Unit 4.3 General Ledger and Trial Balance</p>	<p>Duration: 8 hours (8 x 1 hour periods) Start date:.....Completed date:</p>
<p>Prior content knowledge: Term 3 knowledge of the Accounting equation and the Accounting house.</p>	<p>Link with next lesson: Unit 4.4: Examination preparations</p>
<p>Content:</p> <p>Period 1: 4.3.1 Double entry rule and T-accounts (LB p. 137) (10 min) 4.3.2 Format of the General Ledger and the Accounting house (LB p. 138) (50 min)</p> <p>Period 2: 4.3.3 Sections in the General Ledger (example) (1 hour) (LB p.139+140) Activity 4.7 (record directly in the General Ledger)</p> <p>Period 3: 4.3.4 Balancing accounts and Trial Balance (1 hour) (LB p. 144) Activity 4.8 + Activity 4.9</p> <p>Period 4: 4.3.4 Trial Balance (1 hour) Activity 4.10 + 4.11 (LB p. 150)</p> <p>Period 5: 4.3.5 Posting from the CRJ (1 hour) (LB p. 151) Activity 4.12 (LB p. 153)</p> <p>Period 6: 4.3.5 Posting from the CPJ (1 hour) (LB p. 154) Activity 4.13 (LB p. 157)</p> <p>Period 7: 4.3.5 Posting the CRJ and CPJ (1 hour) (Example LB p. 153-156) Activity 4.14 (LB p. 158)</p>	<p>Vocabulary/ Important Words:</p> <p>4.3.1 Double entry rule, T-accounts, assets, liabilities, owner’s equity, details, folio, contra-account. 4.3.2 Accounting house, Balance sheet section, Nominal account section, balances, totals.</p> <p>4.3.3 Double entry rule, T-accounts, assets, liabilities, owner’s equity, details, folio, contra-account. Balance sheet section, nominal account section.</p> <p>4.3.4 Balance sheet section, nominal account section, debit balances, credit balances, debit totals, credit totals.</p> <p>4.3.4 Balance sheet section, nominal account section, debit balances, credit balances, debit totals, credit totals.</p> <p>4.3.5 Double entry rule, Assets, Owner’s equity and Liabilities, income and expenses, contra account, posting Sundry accounts.</p>

<p>Period 8: 4.3.5 Posting the CRJ and CPJ + opening balances (1 hour) (LB p. 158+159) Activity 4.15 (LB p. 158)</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 ✓ Know the Accounting house and the classification of accounts (assets, liabilities and owner's equity accounts). ✓ Understand the double entry rule and analyse each transaction in terms of the Accounting equation. ✓ Record cash transactions directly in the General Ledger, without using subsidiary journals. ✓ Balance or total all General Ledger accounts and draw up a Trial Balance at the end of the month. ✓ Draw up a Trial Balance from given totals and understand all the mistakes causing the Trial Balance do not balance. ✓ Post the CRJ and CPJ to the General Ledger accounts and draw up a Trial Balance to test the accuracy of their work. 	
<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 coloured chalk or transparency pens to illustrate the double entry rule when posting to the General Ledger accounts. • Use the Accounting house (LB p. 138) to explain the double entry rule and the classification of accounts. • Make instructions simple to address the language barrier <p>• Extra enrichment activity: Class test on the Accounting house. Give learners a blank page to draw the Accounting house and fill it in. (50 marks)</p> <p>Let learners re-write this test during breaks, until they all score above 80%. This will ensure that they know which account to debit and which account to credit, and why.</p>

ASSESSMENT STRATEGY	Formal <input checked="" type="checkbox"/>	Informal <input checked="" type="checkbox"/>
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Form of Assessment:	Assessment Tool:
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Define all the important vocabulary words		
Class and homework activities:		
Record directly into General Ledger	Activity 4.7 (LB p. 141)	Memo (TG p. 104)
Balancing accounts of Act. 4.7 + Trial Balance	Activity 4.8 (LB p. 148)	Memo (TG p. 106)
Record directly into General Ledger	Activity 4.9 (LB p. 149)	Memo (TG p. 107)
Balancing accounts of Act. 4.9 + Trial Balance	Activity 4.10 (LB p. 150)	Memo (TG p. 110)
Trial Balance only	Activity 4.11 (LB p. 150)	Memo (TG p. 111)
Posting CRJ	Activity 4.12 (LB p. 153)	Memo (TG p. 112)
Posting CRJ+CPJ+Trial Balance	Activity 4.13 (LB p. 157)	Memo (TG p. 113)
Posting CRJ+CPJ of Activity 3.5 +Trial Balance	Activity 4.14 (LB p. 158)	Memo (TG p. 115)
Opening balances, posting CRJ+CPJ + Trial Balance	Activity 4.15 (LB p. 158)	Memo (TG p. 118)
Formal assessment: Final November examination	VIVA EMS Teacher's Guide (p. 131 – 141) including answer sheets	Memo (TG p. 142)
Informal assessment: Class test on the classification of accounts	Enrichment activity: Class test on the Accounting house (not recorded)	Memo (Accounting house, LB p. 138)
Informal assessment: Revision test on the journals and posting, before the final November exam. Learners will not perform well in the November exam without revision tests!	Enrichment activity: Revision test set by the teacher (not recorded)	Memo (Developed by the teacher)

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- Copy of final November exam paper and memo in teacher's EMS file and marks recorded as **term 4's only formal assessment.**

Learners:

- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.
- Copy of marked November answer sheets in the Learner's exercise book or portfolio/file.

Lesson, Class work and Homework: Activity 4.7 – Activity 4.15 and final November exam.

TEACHER'S ACTIVITIES

Period 1:

4.3.1 Double entry rule and T-accounts (LB p. 137) (10 min)

4.3.2 Format of the General Ledger and the Accounting house (LB p. 138) (50 min)

- Explain the double entry rule by drawing T-accounts on the blackboard and illustrating at least 6-8 transactions on the blackboard.
- Show learners the format of a General Ledger account, by using the example (LB p. 137)
- Use the smiley faces to illustrate that assets and income are good for the business, while expenses and liabilities do not make the owner happy.
- Use the Accounting house to explain the double entry rule. Classify all income and expenses as owner's equity (increasing on the credit side and decreasing on the debit side).
- Use the colour coding of assets (green), owner's equity (yellow) and liabilities (orange) and explain the double entry rule (LB p. 139-140)
- Task learners to draw the Accounting house in their workbooks, with the colour coding in green, yellow and orange.

Period 2:

4.3.3 Sections in the General Ledger (example) (1 hour) (LB p.139+140) Activity 4.7 (record directly in the General Ledger)

- Explain the sections of the General Ledger by showing learners that the top storey of the Accounting house represents the Balance sheet section, while the bottom storey of the house represents the Nominal account section.
- Task learners to open all the accounts

LEARNERS' ACTIVITIES

Period 1:

4.3.1 Double entry rule and T-accounts (LB p. 137) (10 min)

4.3.2 Format of the General Ledger and the Accounting house (LB p. 138) (50 min)

- Learners listen to the explanation of the double entry rule by drawing T-accounts on the blackboard.
- They follow the example of the format of a General Ledger account (LB p. 137).
- They follow the explanation of the Accounting house in classifying all income and expenses as owner's equity (increasing on the credit side and decreasing on the debit side).
- Learners draw the Accounting house in their workbooks as homework, with the same colour coding in green, yellow and orange.

Period 2:

4.3.3 Sections in the General Ledger (example) (1 hour) (LB p.139+140) Activity 4.7 (record directly in the General Ledger)

- Learners follow the explanation of the sections of the General Ledger in the top storey of the Accounting house as the Balance sheet section, and the bottom storey of the house as the Nominal account section.
- They open all the accounts of Activity 4.7 as illustrated (LB p. 141-143) and record

of Activity 4.7 as illustrated (LB p. 141-143)

- Illustrate how to record the transactions directly into the General Ledger accounts by doing the first 4 transactions on the blackboard.
- Task learners to complete the rest of the transactions in the classroom.
- Provide the correct answers for Activity 4.7 (TG p. 104) at the end of the period.

Period 3:

4.3.4 Balancing accounts and Trial Balance (1 hour) (LB p. 144)
Activity 4.8 + Activity 4.9

- Illustrate how balance a few accounts on the blackboard. You can also use the accounts of Activity 4.7.
- Do the Trial Balance of Activity 4.7 (Numbered as Activity 4.8) on the blackboard with the learners. (TG p. 106)
- Task learners to do the General Ledger accounts of Activity 4.9 at home and to balance/total the accounts at the end of the month.

Period 4:

4.3.4 Trial Balance (1 hour)
Activity 4.10 + 4.11 (LB p. 150)

- Provide the correct answers of Activity 4.9 (Gen. Ledger accounts) (TG p. 107) and check that learners correct their mistakes.
- Task learners to do Activity 4.10 (Trial Balance of Activity 4.9) and Activity 4.11 (a Trial Balance only)

Period 5:

4.3.5 Posting from the CRJ (1 hour) (LB p. 151)
Activity 4.12 (LB p. 153)

- Provide the correct answers for Activity 4.10 and Activity 4.11) (TG p. 110+111) and check that learners correct their mistakes. (10 min)
- Explain the posting of the CRJ by using the example and colour coding (LB p.

the transactions directly into the General Ledger accounts by doing the first 4 transactions on the blackboard with the teacher.

- They complete the rest of the transactions in the classroom and mark Activity 4.7 at the end of the period.

Period 3:

4.3.4 Balancing accounts and Trial Balance (1 hour) (LB p. 144)
Activity 4.8 + Activity 4.9

- Learners follow the illustration on the balancing of accounts on the blackboard.
- They do the Trial Balance of Activity 4.7 (Numbered as Activity 4.8) on the blackboard with the teacher.
- And do the General Ledger accounts of Activity 4.9 + balancing of these accounts at home.

Period 4:

4.3.4 Trial Balance (1 hour)
Activity 4.10 + 4.11 (LB p. 150)

- Learners mark Activity 4.9 (Gen. Ledger accounts) and correct their mistakes.
- They do Activity 4.10 (Trial Balance of Activity 4.9) and Activity 4.11 (a Trial Balance only) in the classroom and finish it at home.

Period 5:

4.3.5 Posting from the CRJ (1 hour) (LB p. 151)
Activity 4.12 (LB p. 153)

- Learners mark Activity 4.10 and Activity 4.11) and correct their mistakes. (10 min)
- They follow the explanation of the posting of the CRJ (LB p. 151+152).
- And do Activity 4.12 step-by-step (on the blackboard with the teacher)

151+152)

- Task learners to do Activity 4.12 at home, or do it step-by-step (on the blackboard with learners)

Period 6:

4.3.5 Posting from the CPJ
(1 hour) (LB p. 154)

Activity 4.13 (LB p. 157)

- Provide the correct answers for Activity 4.12 (TG p. 112) and check that learner correct their mistakes.
- Illustrate how to post the CPJ to the General Ledger accounts by using the example (LB p. 154-156)
- Task learners to do the posting of Activity 4.13 and the Trial Balance at home.

Period 7:

4.3.5 Posting the CRJ and CPJ

(1 hour) (Example LB p. 153-156)

Activity 4.14 (LB p. 158)

- Provide the correct answers of Activity 4.13 (TG p. 113) and check that learners correct their mistakes.
- Task learners to do Activity 4.14 (Posting of CRJ and CPJ of Activity 3.5 + Trial Balance)

Period 8:

4.3.5 Posting the CRJ and CPJ + opening balances

(1 hour) (LB p. 158+159)

Activity 4.15 (LB p. 158)

- Provide the correct answers for Activity 4.14 (TG p. 115) and check that learners correct their mistakes.
- Explain opening balances from transactions that took place during the previous month of an existing business.
- Illustrate the example (LB p. 159). Show learners that all accounts on the debit side of the Accounting house will have debit balances b/d and that all accounts on the credit side of the

Period 6:

4.3.5 Posting from the CPJ
(1 hour) (LB p. 154)

Activity 4.13 (LB p. 157)

- Learners mark Activity 4.12 and correct their mistakes.
- They follow the teacher's illustration on how to post the CPJ to the General Ledger accounts (LB p. 154-156)
- And do the posting of Activity 4.13 and the Trial Balance at home.

Period 7:

4.3.5 Posting the CRJ and CPJ

(1 hour) (Example LB p. 153-156)

Activity 4.14 (LB p. 158)

- Learners mark Activity 4.13 and correct their mistakes.
- They do Activity 4.14 (Posting of CRJ and CPJ of Activity 3.5 + Trial Balance) and finish it at home.

Period 8:

4.3.5 Posting the CRJ and CPJ + opening balances

(1 hour) (LB p. 158+159)

Activity 4.15 (LB p. 158)

- Learners mark Activity 4.14 and correct their mistakes.
- They follow the teacher's explanation of opening balances of an existing business.
- They follow the illustration of an example (LB p. 159) on the blackboard.
- Learners do Activity 4.15 (LB p. 158) while the teacher is assisting them with the first few accounts.
- They complete the posting of the CRJ + CPJ at home and draw up a Trial Balance.

Accounting house will have credit balances b/d, **except for Drawings.**

- Task learners to do Activity 4.15 (LB p. 158) and assist them in opening the first few accounts and entering the opening balances. They should complete the posting of the CRJ + CPJ at home and draw up a Trial Balance.
- Provide the correct answers of Activity 4.15 (TG p. 118) at the beginning of the next period and check that learners correct their mistakes.

- Learners mark Activity 4.15 at the beginning of the next period and correct their mistakes.

Resources:

- VIVA EMS Gr. 8 Textbook (LB p. 137-160) and Teacher’s Guide (TG p.103-120).
- VIVA EMS poster of the Accounting House. (Can be ordered from Vivlia Publishers – Tel no.: 011 472 4943).
- Chalkboard and coloured chalk (colours of the Accounting house classification of assets (green), owner’s equity (yellow) and liabilities (orange)).
- Long rulers, coloured pencils (green, orange and yellow) or Highlighters.
- Calculators.
- Eight column Creditors Journal or Eight column Cash Book or prepared answer sheets.
- Double ledger Accounting books or prepared answer sheets with General Ledger accounts.
- Final November exam paper (TG p. 131-141) and memorandum (TG p. 142-146).

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 4: Week 7 - 9
(1 hour per week: Financial Literacy)

<p>Topic: Financial literacy Sub-topic: Unit 4.4 Examination preparation</p>	<p>Duration: 3 hours (3 x 1 hour periods) Start date: Completed date:</p>
<p>Prior content knowledge: Own knowledge of all Accounting covered during term 1 – 4.</p>	<p>Link with next lesson: Final November examination</p>
<p>Content: Period 1: <u>Activity 4.16</u> (LB p. 161) (posting of CRJ+CPJ of Activity 3.7 to only 6 accounts) (30 min) <u>Activity 4.17</u> (LB p. 162) (Record only cheque counterfoils in the CPJ) Period 2: <u>Activity 4.18</u> (LB p. 164) (20 min) (Multiple choice questions on Accounting) <u>Activity 4.19</u> (LB p. 166) (10 min) (Cheque and cheque counterfoil) <u>Activity 4.20</u> (LB p. 167) (30 min) (Trial Balance, only if more practice is needed) Period 3: <u>Activity 4.21</u> (LB p. 167) (20 min) (Accounting equation) <u>Activity 4.25</u> (LB p. 171) (10 min) (Management tasks and leadership styles as homework if time allows)</p>	<p>Vocabulary/ Important Words: Period 1: Cash transactions recorded in the CRJ and CPJ. Posting to the General Ledger accounts. Period 2:</p> <ul style="list-style-type: none"> • Accounting equation, Accounting house, classification of all accounts as Assets, Liabilities or Owner’s Equity accounts. • Cheque, cheque counterfoil, drawer, payee. • Accounting house, classification of all accounts as Assets, Liabilities or Owner’s Equity accounts. <p>Period 3:</p> <ul style="list-style-type: none"> • Accounting house, classification of all accounts as Assets, Liabilities or Owner’s Equity accounts, double entry rule. • Planning, organizing, leading, control, democratic leadership approach, top management, middle management and lower management.

Aims and Objectives of the lesson

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

- ✓ Define all the relevant concepts
- ✓ Record cash transactions in the correct journals.
- ✓ Recording opening balances in the different ledger accounts.
- ✓ Posting the journals to the General Ledger.
- ✓ Prepare a trial balance at the end of the month to test the accuracy of work.

Teaching Methods:

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

Differentiation (Enrichment opportunities / addressing barriers):

- Refer to the Accounting house (LB p. 138) to explain posting to the General Ledger and analyzing of transactions in terms of the Accounting equation.
- Make instructions simple to address the language barrier.
- Extra enrichment activity:
Give learners an extra class test on Accounting journals and posting before the November exam. (Use previous exam papers for this purpose)

ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 4.16 (LB p. 161)	Memo (TG p. 121)
	Activity 4.17 (LB p. 162)	Memo (TG p. 123)
	Activity 4.18 (LB p. 164)	Memo (TG p. 123)
	Activity 4.19 (LB p. 166)	Memo (TG p. 124)
	Activity 4.20 (LB p. 167)	Memo (TG p. 125)
	Activity 4.21 (LB p. 167)	Memo (TG p. 126)
	Activity 4.25 (LB p. 171)	Memo (TG p. 126)
Enrichment activity	Extra revision test on Accounting: CRJ + CPJ and posting	Memo (developed by teacher)
Formal assessment: Week 10	Final November exam: TG p. 131-141 (including answer sheets) 150 marks / 2 hours On all Term 1-4 work! www.vivlia.co.za for Exam paper out of 150 marks	Memorandum TG p. 142-146 or www.vivlia.co.za for Exam paper out of 150 marks

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- **Mark the FORMAL ASSESSMENT (Final November exam – week 10) and record the marks on the recording sheet as the only formal assessment for term 4**

Learners:

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

Lesson, Class work and Homework: Activity 4.21 – Activity 4.22 + final November exam.

TEACHER'S ACTIVITIES

Period 1:

Activity 4.16 (LB p. 161) (posting of CRJ+CPJ of Activity 3.7 to only 6 accounts) (30 min)

- Give learners a copy of the CRJ+CPJ of Activity 3.7 (TG p. 75) and task them to post only to the 6 accounts required in Activity 4.16.
- This can also be used as a class test or revision test.
- Learners should complete these 6 accounts in only 30 minutes.

Activity 4.17 (LB p. 162) (Record only cheque counterfoils in the CPJ)

- Task learners to do Activity 4.17 at home.

LEARNERS' ACTIVITIES

Period 1:

Activity 4.16 (LB p. 161) (posting of CRJ+CPJ of Activity 3.7 to only 6 accounts) (30 min)

- Learners receive a copy of the CRJ+CPJ of Activity 3.7 (TG p. 75) and post only to the 6 accounts required in Activity 4.16.
- Or they do Activity 4.16 as a class test or revision test. Maximum time is 30 min.

Activity 4.17 (LB p. 162) (Record only cheque counterfoils in the CPJ)

- Learners do Activity 4.17 at home.

Period 2:

- Provide the correct answer for Activity 4.16 and Activity 4.17 and check that learners correct their mistakes.

Activity 4.18 (LB p. 164) (20 min) (Multiple choice questions on Accounting)

- Use Activity 4.18 as a class test or a quiz between girls and boys in the classroom.

Period 2:

- Learners mark Activity 4.16 and Activity 4.17 and correct their mistakes.
- They ask clarity seeking questions where needed.

Activity 4.18 (LB p. 164) (20 min) (Multiple choice questions on Accounting)

- Learners do Activity 4.18 as a class test or a quiz between girls and boys in the classroom.

<p><u>Activity 4.19</u> (LB p. 166) (10 min) (Cheque and cheque counterfoil)</p> <ul style="list-style-type: none"> Briefly revise the cheque and cheque counterfoil and task learners to do Activity 4.19 and Activity 4.20 at home. <p><u>Activity 4.20</u> (LB p. 167) (30 min) (Trial Balance, only if more practice is needed)</p>	<p><u>Activity 4.19</u> (LB p. 166) (10 min) (Cheque and cheque counterfoil)</p> <ul style="list-style-type: none"> Learners briefly revise the cheque and cheque counterfoil and do Activity 4.19 and Activity 4.20. <p><u>Activity 4.20</u> (LB p. 167) (30 min) (Trial Balance, only if learners need more practice on the Trial Balance)</p>
<p><u>Period 3:</u></p> <ul style="list-style-type: none"> Provide the correct answers for Activity 4.19 and Activity 4.20 and check that learners correct their mistakes. <p><u>Activity 4.21</u> (LB p. 167) (20 min) (Accounting equation)</p> <ul style="list-style-type: none"> Revise the Accounting equation and the Accounting house and task learners to do Activity 4.21 in the classroom. Provide the correct answer for Activity 4.21 at the end of the period and check that learners correct their mistakes. <p><u>Activity 4.25</u> (LB p. 171) (10 min) (Management tasks and leadership styles as homework if time allows)</p> <ul style="list-style-type: none"> Task learners to do Activity 4.25 at home. Provide the correct answers for Activity 4.25 at the beginning of the next period and check that learners correct their mistakes. 	<p><u>Period 3:</u></p> <ul style="list-style-type: none"> Learners mark Activity 4.19 and Activity 4.20 and correct their mistakes. They ask clarity seeking questions where needed. <p><u>Activity 4.21</u> (LB p. 167) (20 min) (Accounting equation)</p> <ul style="list-style-type: none"> Learners revise the Accounting equation and the Accounting house and do Activity 4.21 in the classroom. They mark Activity 4.21 at the end of the period and correct their mistakes. <p><u>Activity 4.25</u> (LB p. 171) (10 min) (Management tasks and leadership styles as homework if time allows)</p> <ul style="list-style-type: none"> Learners do Activity 4.25 at home. They mark Activity 4.25 at the beginning of the next period and ask clarity seeking questions where needed.
<p>Resources:</p> <ul style="list-style-type: none"> VIVA EMS Gr. 8 Textbook (LB p. 161-171) and Teacher’s Guide (TG p.121-130). Poster of the Accounting house. (Can be ordered from Vivlia Publishers – Tel no. 011 472 4943. Chalkboard and coloured chalk or transparencies and coloured transparency pens. Copies of revision tests for learners to prepare them for the final November examination. Copies of the final November exam (TG p. 131-141) and memorandum (TG p. 142-146) 	

