

GR. 9 EMS LESSON PLANS – TERM 4 (WEEK 1-10)

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 9
TERM 4: Week 1
(1 hour per week)

<p>Topic: FINANCIAL LITERACY</p> <p>Sub-topic: Unit 4.1 Revision of term 3 work on Accounting</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 and Term 3 knowledge of credit sales and credit purchases.</p>	<p>Link with next lesson:</p> <p>Unit 4.2 Recording cash and credit transactions</p>
<p>Content:</p> <ul style="list-style-type: none"> • Creditors • Creditors allowances • Debtors • Debtors allowances • Source documents 	<p>Vocabulary/ Important Words:</p> <ul style="list-style-type: none"> • Debtors • Creditors • Creditors allowances • Debtors ledger • Creditors control account • Credit invoice • Cash Receipts Journal • Cash Payments Journal • Debtors Journal • Creditors Journal
<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"> ✓ Correct all their mistakes in the Term 3 controlled test. ✓ Define all the relevant concepts ✓ Distinguish between cash and credit transactions by looking at the source document involved and/or given key words. ✓ Distinguish between debtors and creditors. ✓ Understand which journal refers to the duplicate invoice and which to the original invoice. 	
<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 understand the difference between the original invoice and the duplicate. • Make instructions simple to address the language barrier. • Extra enrichment activity: Learners should do corrections on the Term 3 test, 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 corrections on the Term 3 controlled test.	Memo (TG p. 127)
	Activity 4.1	Memo (TG p. 134)

EVIDENCE OF ASSESSMENT**Teacher:**

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- Marked Term 3 controlled test and recorded marks.

Learners:

- Revised the Term 3 controlled test, filed or stapled into their exercise books.
- Corrections done in pencil or as an extra activity.
- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.

Lesson, Class work/Homework: Term 3 controlled test corrections and Activity 4.1**TEACHER'S ACTIVITIES****Period 1:****Revise the Term 3 controlled test (40 minutes) (TG. p. 119)**

- Work through the memorandum by reading each question and explaining the answers.
- Allow learners to ask clarity seeking questions.
- Task learners to do corrections in pencil and to file the test as evidence or to paste it into their workbooks.

Activity 4.1: (10 minutes) (LB. p. 148)

- Ask learners to explain the difference between debtors and creditors.
- Ask them which of the DJ or CJ work with original credit invoices.
- Explain that the original invoice always go with the goods. This will mean that original invoices received will refer to credit purchases.
- Task learners to complete Activity 4.1 (LB p. 148) at home.

LEARNERS' ACTIVITIES**Period 1:****Revise the Term 3 controlled test (40 minutes) (TG. p. 119)**

- Learners work through the memorandum by reading each question and explaining the answers.
- They ask clarity seeking questions and correct their mistakes in pencil.
- Learners file the test as evidence or paste it into their workbooks.

Activity 4.1: (10 minutes) (LB. p. 148)

- Learners explain the difference between debtors and creditors.
- They make notes of the source documents used for each of the 6 journals.
- Learners complete Activity 4.1 (LB p. 148) at home.

Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 148) and Teacher’s Guide (TG p. 119-135).
- Chalkboard and chalk.
- Memorandum of the Term 3 Controlled test. VIVA EMS Teacher’s Guide (TG p. 119-131)

Teacher’s comments / reflection:

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HOD input: monitoring and support

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<p>Topic: FINANCIAL LITERACY Sub-topic: Unit 4.2 Cash and credit transactions</p>	<p>Duration: 6 hours (6 x 1 hour periods) Start date: Completed date:.....</p>
<p>Prior content knowledge: Own knowledge of Term 2 and Term 3 work.</p>	<p>Link with next lesson: Unit 4.3 Revision of term 3 work on entrepreneurship</p>
<p>Content:</p> <p>Period 1: 4.2.1 Recording of cash and credit transactions (Activity 4.2) (1 hour) (LB p. 149)</p> <p>Period 2: Activity 4.3 (1 hour) (LB p. 152)</p> <p>Period 3: Activity 4.4 (1 hour) (LB p. 154)</p> <p>Period 4: 4.2.2 Summary of the Accounting cycle (1 hour) (LB p. 156)</p> <p>Period 5: Revision activity 1 (CPJ, CJ, CAJ + Posting to all Ledgers) (1 hour) (www.vivlia.co.za)</p> <p>Period 6: Revision activity 2 (CRJ, DJ, DAJ + Posting to all Ledgers) (1 hour) (www.vivlia.co.za)</p>	<p>Vocabulary/ Important Words:</p> <p>4.2.1 Creditors, Debtors, original credit invoice, duplicate credit invoice, duplicate receipt, cash slip, settle account, paid by cheque, issue an invoice.</p> <p>Activity 4.3: Profit mark-up, cashed a cheque, cash float, cash register roll, insurance premium.</p> <p>Activity 4.4: Opening balances or totals, Debtors list, Creditors list, Trial Balance.</p> <p>4.2.2 Accounting cycle, subsidiary journals, Petty Cash Journal, Financial Statements, Income Statement, Balance Sheet.</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 ✓ Distinguish between cash and credit transactions. ✓ Distinguish between debtors and creditors. ✓ Understand which journal refers to the duplicate invoice and which to the original invoice. ✓ Record cash and credit transactions in the correct journals. ✓ Post the journals to the General Ledger, Debtors Ledger and Creditors Ledger. ✓ Test the accuracy of their work by preparing a Trial Balance, Debtors list and Creditors list at the end of the month. 	

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 explain different transactions. • Make instructions simple to address the language barrier. • Extra enrichment activity: Give learners a revision test that will include all the journals.
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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. 151) (Theory exercise)	Memo, TG p. 135
	Activity 4.3 (LB p. 152) (CRJ, CPJ, DJ + CJ)	Memo, TG p. 136
	Activity 4.4 (LB p. 154) (Posting to Gen Ledger, Debtors Ledger and Creditors Ledger)	Memo, TG p. 137
	Revision activity 1 (CPJ, CJ + CAJ + Posting)	www.vivlia.co.za
	Revision activity 2 (CRJ, DJ + DAJ + Posting)	www.vivlia.co.za
FORMAL ASSESSMENT: TERM 4	Final November exam (TG p. 167-178)	Memorandum TG p. 179
	Enrichment activity: Revision tests on Accounting journals	www.vivlia.co.za

EVIDENCE OF ASSESSMENT
Teacher:

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- **Marked November exam scripts, recorded marks with final year-mark.**
(Automatically done by SASAMS for schools that are using SASAMS software.)
- If your school is not using the SASAMS, see computerized recording sheet with correct formulae on the Vivlia website: www.vivlia.co.za. No calculators will be needed to calculate the final yearmark if teachers are using this computerized recording sheet.

Learners:

- Written work in the learners' exercise books that is corrected by the learner and controlled by the teacher.
- **Evidence of marked November exam scripts.**

TEACHER'S ACTIVITIES

Period 1:

4.2.1 Recording of cash and credit transactions (Activity 4.2)
(1 hour) (LB p. 149)

- Ask learners to explain the difference between cash and credit transactions. Use the diagram on LB p. 150 to explain it finally.
- Work through the diagram on LB p. 149 to explain the 2 types of credit transactions.
- Discuss each of the source documents involved by using practical examples of everyday transactions.
- Task learners to do Activity 4.2 (LB p. 151)

Period 2:

Activity 4.3

(1 hour) (LB p. 152)

- Provide the solution for Activity 4.2 and check that learners correct their mistakes.
- Let different learners read one transaction of Activity 4.3 (LB p. 152) and ask them for key words that give us an indication whether it is a cash or credit transaction.
- Task learners to record the transactions in the journals and to complete the activity at home.

Period 3:

Activity 4.4

(1 hour) (LB p. 154)

- Provide the solution for Activity 4.3 and check that learners correct their mistakes.
- Task learners to do Activity 4.4 (LB p. 154) and assist them in opening all the accounts in the General Ledger and to enter the opening balances first.
- They should complete the posting at home, and test the accuracy of their work by preparing a Trial Balance on 31 May 20.3.

LEARNERS' ACTIVITIES

Period 1:

4.2.1 Recording of cash and credit transactions (Activity 4.2)
(1 hour) (LB p. 149)

- Learners explain the difference between cash and credit transactions. They follow the diagram on LB p. 150.
- They also work through the diagram on LB p. 149 to understand the 2 types of credit transactions.
- Learners discuss each of the source documents involved, when given practical examples of every day transactions.
- They do Activity 4.2 (LB p. 151) and complete it at home.

Period 2:

Activity 4.3

(1 hour) (LB p. 152)

- Learners mark Activity 4.2 and correct their mistakes.
- Different learners read one transaction of Activity 4.3 (LB p. 152) and give the key word that gives an indication whether it is a cash or credit transaction.
- Learners record the transactions in the journals and complete the activity at home.

Period 3:

Activity 4.4

(1 hour) (LB p. 154)

- Learners mark Activity 4.3 and correct their mistakes.
- They do Activity 4.4 (LB p. 154) by opening all the accounts in the General Ledger first and entering the opening balances.
- They complete the posting at home, and test the accuracy of their work by preparing a Trial Balance on 31 May 20.3.

Period 4:

4.2.2 Summary of the Accounting cycle

(1 hour) (LB p. 156)

- Provide the solution for Activity 4.4 and check that learners correct their mistakes.
- Give a summary of the entries that will always appear in the Trading stock account, Bank account, Debtors control, Creditors control, Sales and Cost of Sales accounts. Task learners to copy this summary in their workbooks.
- Explain the Accounting cycle on LB p. 157.
- Make enough copies of Revision activity 1 and 2 to be ready at the beginning of period 5.

Period 5:

Revision activity 1 (CPJ, CJ+CAJ)

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

- Task learners to do Revision activity no. 1 on their own by using the answer sheets provided.
- Let them first underline the key words that give them an indication whether the transaction is cash or on credit.
- Assist learners where needed.
- They should complete the journals in class.
- Provide the solution for the journals at the end of the period and check that learners correct their mistakes.
- Task learners to complete the posting at home.

Period 6:

Revision activity 2 (CRJ, DJ+DAJ)

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

- Provide the solution for the General Ledger and Creditors Ledger accounts of Revision activity no. 1.
- Task learners to do the journals of Revision activity no. 2 in the classroom, and provide the solution at the end of the period.
- Check that learners correct their mistakes.
- Task learners to complete the posting of Revision activity no. 2 at home.

Period 4:

4.2.2 Summary of the Accounting cycle

(1 hour) (LB p. 156)

- Learners mark Activity 4.4 and correct their mistakes.
- They make a summary of the entries that will always appear in the Trading stock account, Bank account, Debtors control, Creditors control, Sales and Cost of Sales accounts.
- They follow the teacher's explanation of the Accounting cycle on LB p. 157.

Period 5:

Revision activity 1 (CPJ, CJ+CAJ)

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

- Learners do Revision activity no. 1 on their own by using the answer sheets provided.
- They first underline the key words that give them an indication whether the transaction is cash or on credit.
- They complete the journals in class, and mark it at the end of the period.
- They correct all their mistakes in the journals and complete the posting of the journals at home.

Period 6:

Revision activity 2 (CRJ, DJ+DAJ)

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

- Learners mark the General Ledger and Creditors Ledger accounts of Revision activity no. 1 and correct their mistakes.
- They do the journals of Revision activity no. 2 in the classroom, and mark it at the end of the period.
- They correct all their mistakes in pencil and complete the posting of Activity no. 2 at home.

Resources:

- VIVA EMS Gr. 8 Textbook (LB p 149-157) and Teacher's Guide (TG p.135-143).
- Chalkboard and chalk.
- Copies of Revision activity no. 1 and 2. (Vivlia website: www.vivlia.co.za)

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 9
TERM 4: Week 1
(1 hour per week)

Topics: ENTREPRENEURSHIP Sub-topic: Unit 4.3 Revision of term 3 work	Duration: 1 hour (1 x 1 hour periods) Start date: Completed date:						
Prior content knowledge: Prior knowledge of the 9 business functions done in term 3.	Link with next lesson: Unit 4.4: The business plan.						
Content: <ul style="list-style-type: none"> • Revise the four management tasks • Revise the nine business functions briefly 	Vocabulary/ Important Words: <ul style="list-style-type: none"> • General management function • Administration • Purchasing • Marketing • Finances • Human resource function • Public relations • Risk management • Production function 						
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. ✓ Classify certain activities under the correct business function or management task. ✓ Give a brief description of each business function in 2-3 sentences. 							
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 business functions. • Make instructions simple to address the language barrier. <p>Extra enrichment activity: Learners should do corrections on the Term 3 test, in order to learn from their mistakes.</p>						
ASSESSMENT STRATEGY Formal <input type="checkbox"/> Informal <input checked="" type="checkbox"/> 							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 45%; padding: 5px;">Form of Assessment:</td> <td style="width: 55%; padding: 5px;">Assessment Tool:</td> </tr> <tr> <td style="padding: 5px;">Define all the important vocabulary words</td> <td style="padding: 5px;">Class or homework Glossary at the back of the LB.</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">Activity 4.5 (LB p. 159) Memo (TG p. 144)</td> </tr> </table>		Form of Assessment:	Assessment Tool:	Define all the important vocabulary words	Class or homework Glossary at the back of the LB.		Activity 4.5 (LB p. 159) Memo (TG p. 144)
Form of Assessment:	Assessment Tool:						
Define all the important vocabulary words	Class or homework Glossary at the back of the LB.						
	Activity 4.5 (LB p. 159) Memo (TG p. 144)						

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. Teacher’s comments in the learners’ exercise books.
- Marked Term 3 controlled tests and recorded marks.

Learners:

- Revised the Term 3 controlled test, filed or stapled into their exercise books.
- Corrections done in pencil or as an extra activity.
- Written informal work in the learners’ exercise books that is corrected by the learner and controlled by the teacher.

Lesson, Class work and Homework: Activity 4.5 + exam corrections

TEACHER’S ACTIVITIES

Period 1:

Revise the Term 3 Controlled test (30 min) (TG p. 119-131)

- Provide the correct answers for all the Term 3 Controlled test questions.
- Task learners to do corrections in pencil on their exam scripts.

Revise Management tasks and Business functions (30 min) (LB p. 58)

- Task learners to do Activity 4.5 (LB p. 159) at home.

LEARNERS’ ACTIVITIES

Period 1:

Revise the Term 3 Controlled test (30 min) (TG p. 119-131)

- Learners correct all their mistakes on the Term 3 Controlled test answer sheets in pencil.

Revise Management tasks and Business functions (30 min) (LB p. 58)

- Learners do Activity 4.5 (LB p. 159) at home.

Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 158-159) and Teacher’s Guide (TG p. 144).
- Chalkboard and chalk
- Term 3 Controlled test with memorandum. VIVA EMS Teacher’s Guide (TG p. 119-131).

Teacher’s comments / reflection:

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HOD input: monitoring and support

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<p>Topic: ENTREPRENEURSHIP Sub-topic: Unit 4.4 The business plan</p>	<p>Duration: 6 hours (6 x 1 hour periods) Start date: Completed date:</p>
<p>Prior content knowledge: Own knowledge and experience of businesses started by family members or friends in their own community.</p>	<p>Link with next lesson: Unit 4.6 Financial Literacy: Examination practice</p>
<p>Content:</p> <p>Period 1: 4.4.1 Purpose of a business plan (LB p. 159) (30 min) Activity 4.6 (LB p. 159) (30 min)</p> <p>Period 2: 4.4.2 Components/format of business plan (LB p. 160) (30 min) Activity 4.7 (LB p. 163) (30 min)</p> <p>Period 3: 4.4.3 Management plan (LB p. 163) (20 min)</p> <p>4.4.4 SWOT-analysis (LB p. 164) (40 min) Activity 4.8 (LB p. 165)</p> <p>Period 4: 4.4.5 Production plan (LB p. 167) (30 min) Activity 4.9 (LB p. 166)</p> <p>4.4.6 Marketing plan (LB p. 167) (30 min) Activity 4.10 (LB p. 168)</p> <p>Period 5: 4.4.7 The financial plan (LB p. 169+170) (1 hour) Activity 4.11 (LB p. 169)</p> <p>Period 6: 4.4.7 The financial plan (calculations) (LB p. 170-172) (1 hour) Activity 4.12+ Activity 4.13</p>	<p>Vocabulary/ Important Words:</p> <p>4.4.1 Business plan, hobbies, interests.</p> <p>4.4.2 Business logo, executive summary, long-term goals, form of ownership, SWOT-analysis, production plan, marketing plan and financial plan.</p> <p>4.4.3 Organogram, staff requirements, job description.</p> <p>4.4.4 SWOT-analysis, internal factors, external factors, strengths, weaknesses, threats, opportunities</p> <p>4.4.5 fixed costs, overheads, variable costs, direct labour, unit costs, price per unit.</p> <p>4.4.6 target market, marketing mix, Price, product, promotion, place, geographic factors, demographic factors, psychographic factors, competitors.</p> <p>4.4.7 Start-up costs, borrowed capital, own capital, budget, fixed costs, variable costs, total costs, Selling price.</p> <p>4.4.7 Break-even point, mark-up, return on investment, rate of return</p>

Aims and Objectives of the lesson

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

- ✓ Define all the relevant concepts
- ✓ Describe the purpose of a business plan briefly.
- ✓ List the components of a business plan.
- ✓ Describe each component of the business plan briefly.
- ✓ Do a SWOT-analysis from a given case study.
- ✓ Describe the 4 P's of marketing, also called the marketing mix.
- ✓ Distinguish between fixed and variable costs.
- ✓ Determine the break-even point from given information.
- ✓ Determine the return on an investment from given information.
- ✓ Determine the rate of return from given information.
- ✓ Develop a simple business plan as a group.

Teaching Methods:

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

Differentiation (Enrichment opportunities / addressing barriers):

- Refer to the diagrams on p. 162 and p. 164 to help learners understand the business plan and SWOT-analysis better.
- Make instructions simple to address the language barrier.
- Extra enrichment activity:
Learners can do a research on a small business owner, to determine how he/she started his/her business, how much start-up capital was needed and who provided the capital.

ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Form of Assessment:	Assessment Tool:	
Define all the important vocabulary words		
Class and homework activities	Activity 4.6 (LB p. 160)	Memo (TG p. 145)
	Activity 4.7 (LB p. 163)	Memo (TG p. 146)
	Activity 4.8 (LB p. 165)	Memo (TG p. 146)
	Activity 4.9 (LB p. 166)	Memo (TG p. 147)
	Activity 4.10 (LB p. 168)	Memo (TG p. 148)
	Activity 4.11 (LB p. 169)	Memo (TG p. 149)
	Activity 4.12 (LB p. 172)	Memo (TG p. 149)
	Activity 4.13 (LB p. 173)	Memo (TG p. 150)
	Enrichment activity: Learners develop a business plan as a group.	Rubric TG p. 150

EVIDENCE OF ASSESSMENT

Teacher:

- Informal activities are controlled, corrected and dated. **Remember, the business plan group project is just an informal activity.** Teacher's comments in the learners' exercise books.
- **Mark the FORMAL ASSESSMENT (Final November exam) and record the marks on the recording sheet as the only formal assessment for term 4. (See CAPS document)**

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 4.6 – Activity 4.13 + November exam

TEACHER'S ACTIVITIES

Period 1:

4.4.1 Purpose of a business plan

(LB p. 159) (30 min)

Activity 4.6 (LB p. 159) (30 min)

- Ask learners what is the biggest challenge we are faced with in SA?
- Explain that unemployment is the major problem, causing the high crime rate in SA.
- Highlight the importance of starting small businesses to create more jobs.
- Discuss the purpose of a business plan – to apply for a loan, attract investors, set goals, etc. (LB p. 160)
- Task learners to do Activity 4.6 in groups.

Period 2:

4.4.2 Components/format of business plan

(LB p. 160) (30 min)

Activity 4.7 (LB p. 163) (30 min)

- Provide the correct answers for Activity 4.6 (TG p. 145) and check that learners correct their mistakes.
- Write the format of the business plan on the black board and explain each component briefly, by using examples of businesses in the learners' own community.
- Use the diagram on page 162 to give a summary of the format of a business plan.
- Task learners to do Activity 4.7 in the same groups as previously.

LEARNERS' ACTIVITIES

Period 1:

4.4.1 Purpose of a business plan

(LB p. 159) (30 min)

Activity 4.6 (LB p. 159) (30 min)

- Learners respond on the question: "what is the biggest challenge we are faced with in SA?"
- They listen to the teacher's explanation and make notes.
- Learners discuss the purpose of a business plan and do Activity 4.6 in their respective groups.

Period 2:

4.4.2 Components/format of business plan

(LB p. 160) (30 min)

Activity 4.7 (LB p. 163) (30 min)

- Learners mark Activity 4.6 (TG p. 145) and correct their mistakes.
- They use the diagram on page 162 to give a summary of the format of a business plan.
- Learners do Activity 4.7 in the same groups as previously.

Period 3:

4.4.3 Management plan

(LB p. 163) (20 min)

- Let some of the groups report back on Activity 4.7. Allow the rest of the class to comment or ask clarity seeking questions about their cover page, table of contents and description of their business.
- Refer back to the business functions and ask learners to list the nine business functions.
- Explain that managers are needed to perform these functions.
- Draw a diagram on the board to illustrate the organogram of the school.
- Use an example of any local business to draw an organogram on the blackboard.
- Explain that a job description is needed for each post in order to determine the qualifications, skills and experience needed for each post.
- Explain that a job description will also help to determine the cost of labour for the new planned business.

4.4.4 SWOT-analysis

(LB p. 164) (30 min)

Activity 4.8 (LB p. 165)(30 min)

- Use the diagram on page 164 to explain the SWOT-analysis step-by-step.
- Explain the difference between internal and external factors. Internal factors are those that the entrepreneur has control over. E.g. if workers have no skills, they could be trained or enrolled for a course at a tertiary institution.
- Use practical examples of local businesses and their strengths or weaknesses.
- Use practical example of local businesses to explain their opportunities and threats.
- Task learners to do Activity 4.8 in pairs.

Period 3:

4.4.3 Management plan

(LB p. 163) (20 min)

- Some of the groups report back on Activity 4.7, while the rest of the class comment or ask clarity seeking questions about their cover page, table of contents and description of their group's business.
- Learners try to list the nine business functions.
- They assist the teacher in drawing a diagram on the board to illustrate the organogram of the school.
- They use an example of any local business to draw an organogram on the blackboard.
- They listen to the teacher's explanation about the importance of job descriptions to determine which qualifications, skills and experience is needed when determining the cost of labour for the new planned business.

4.4.4 SWOT-analysis

(LB p. 164) (30 min)

Activity 4.8 (LB p. 165)(30 min)

- Learners follow the diagram on page 164 about the SWOT-analysis step-by-step.
- They try to explain the difference between internal and external factors, by giving examples of both from local businesses in their own community.
- Learners do Activity 4.8 in pairs.

Period 4:**4.4.5 Production plan**

(LB p. 167) (30 min)

Activity 4.9 (LB p. 166)

- Provide the correct answers for Activity 4.8 and check that learners correct their mistakes.
- Draw a diagram on the blackboard to illustrate input → transformation → output
- Explain the difference between fixed costs and variable costs by using many examples.
- Refer to fixed costs also as overheads, which must be paid even if no production takes place.
- Differentiate between labour as fixed cost (the receptionist) and labour as variable costs (direct labour of factory workers).

4.4.6 Marketing plan

(LB p. 167) (30 min)

Activity 4.10 (LB p. 168)

- Ask learners to describe the meaning of “target market”. Refer back to LB p. 126, where the definition is given.
- Ask them to describe the target market for “Huggies Nappies” and “Levy jeans”, to see if they understand the concept “target market”. “Huggies nappies” targets mothers with small babies or toddlers, who can afford disposable nappies and who are probably working moms with no time to wash nappies.
- Explain the geographic, demographic and psychographic factors that will determine the target market. E.g. Levy jeans targets young adults in higher income groups, who’s image is very important to them.
- Discuss the pricing and promotion as 2 components of the marketing mix.
- Ask learners if they can still remember the rest of the 4 P’s of marketing.
- Task learners to do Activity 4.10 for homework and give them at least 20 minutes to complete the group work of Activity 4.9 (question 2+3) in the classroom.

Period 4:**4.4.5 Production plan**

(LB p. 167) (30 min)

Activity 4.9 (LB p. 166)

- Learners mark Activity 4.8 and correct their mistakes.
- They listen to the teacher’s explanation of production and follow the diagram on the blackboard.
- They try to explain the difference between fixed costs and variable costs by giving examples.
- And differentiate between labour as fixed cost (the receptionist) and labour as variable costs (direct labour of factory workers).

4.4.6 Marketing plan

(LB p. 167) (30 min)

Activity 4.10 (LB p. 168)

- Learners describe the meaning of “target market”. (They refer back to LB p. 126, where the definition is given).
- They describe the target market for “Huggies Nappies” and “Levy jeans”.
- They listen to the teacher’s explanation of the geographic, demographic and psychographic factors that will determine the target market.
- And discuss the pricing and promotion as 2 of the components of the marketing mix, as well as the other 2 P’s of marketing.
- Learners do Activity 4.10 for homework and complete the group work of Activity 4.9 (question 2+3) in the classroom.

Period 5:

4.4.7 The financial plan

(LB p. 169+170) (1 hour)

Activity 4.11 (LB p. 169)

- Provide the correct answers for Activity 4.9 (TG p. 147) and Activity 4.10 (TG p. 148) and check that learners correct their mistakes.
- Ask learners who will be interested in the financial plan of the business plan. Refer to the bank manager that must decide if a loan will be granted to start this business, or any other potential investor who wants to invest his/her money in this business.
- Discuss the difference between own capital and borrowed capital.
- Ask learners to give examples of start-up costs.
- Ask learners to give examples of fixed and variable costs, and write their answers on the blackboard under headings for fixed and variable costs.
- Ask learners what factors a business must keep in mind if they want to decide on the selling price of their products.
- Give learners at least 20-30 minutes to complete the production plan and the marketing plan of Activity 4.11 in their respective groups.

Period 6:

4.4.7 The financial plan

(LB p. 170-172) (1 hour)

Activity 4.12+ Activity 4.13

- Let 2 or 3 groups report back on their production plan, Activity 4.11 (TG p. 149) and check that learners make notes of other group's answers.
- Explain the break-even point and illustrate the example (LB p. 170) on the blackboard.
- Discuss the mark-up on sales and illustrate the example (LB p. 171) on the blackboard.
- Explain the return on investment and the rate of return by using the examples, LB p. 171.
- Task learners to do Activity 4.12 at

Period 5:

4.4.7 The financial plan

(LB p. 169+170) (1 hour)

Activity 4.11 (LB p. 169)

- Learners mark Activity 4.9 (TG p. 147) and Activity 4.10 (TG p. 148) and correct their mistakes.
- They respond on the teacher's questions on the financial plan, and discuss the difference between own capital and borrowed capital.
- Learners try to give examples of start-up costs, by referring to local businesses.
- They also give examples of fixed and variable costs, and write their answers on the blackboard under headings for fixed and variable costs.
- They discuss the factors a business must keep in mind if they want to decide on the final selling price of their products or services.
- Learners complete the production plan and the marketing plan of Activity 4.11 in their respective groups.

Period 6:

4.4.7 The financial plan

(LB p. 170-172) (1 hour)

Activity 4.12+ Activity 4.13

- 2 or 3 groups report back on their production plan, Activity 4.11 (TG p. 149) and the rest of the class make notes of other group's answers.
- They follow the teacher's explanation of the break-even point and the illustration of the example (LB p. 170) on the blackboard.
- They discuss the mark-up on sales and follow the illustration of the example (LB p. 171) on the blackboard.
- Learners listen to the explanation of the return on investment and the rate of return, LB p. 171.

<p>home and Activity 4.13 in their respective groups in the classroom.</p>	<ul style="list-style-type: none"> • They do Activity 4.12 at home and Activity 4.13 in their respective groups in the classroom.
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Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 159-173) and Teacher's Guide (TG p.145-150).
- Examples of local businesses in the community.
- **Examples of business plans from any other textbook, a local business or the internet, to discuss instead of developing a business plan in groups. This will save a lot of time in the classroom, so that more time is available for Accounting.**

Teacher's comments / reflection:

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<p>Topic: The economy/Entrepreneurship Sub-topic: Unit 4.5 Examination practice</p>	<p>Duration: 2 hours (2 x 1 hour periods) Start date: Completed date:</p>
<p>Prior content knowledge: Own knowledge of all topics covered during term 1 – 4.</p>	<p>Link with next lesson: Unit 4.6 Financial Literacy: examination practice</p>
<p>Content:</p> <p>Period 1: Activity 4.14, Activity 4.15 and Activity 4.16 (LB p. 174 - 176) (1 hour)</p> <p>Period 2: Activity 4.17, Activity 4.18, Activity 4.19 and Activity 4.20 (LB p. 177+178) (1 hour)</p>	<p>Vocabulary/ Important Words:</p> <p>Period 1: Planned economy, market economy, circular flow diagram, supply, demand, closed economy.</p> <p>Period 2: Primary sector, secondary sector, tertiary sector, wild cat strike, collective bargaining, Lock-out Employment Equity Act, Labour Relations Act, Conditions of Employment Act, business functions, business plan, break-even point, mark-up, rate of return.</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 ✓ Understand the difference between a planned economy and a market economy and the advantages/disadvantages of each. ✓ Understand and interpret the circular flow diagram. ✓ Draw a demand and supply graph from given information. ✓ Interpret graphs. ✓ Understand the impact of an increase/decrease of demand/supply on the market price. ✓ Understand the links between the primary, secondary and tertiary sector. ✓ Know to which sector different businesses belong. 	
<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"> • <u>Refer to the diagram on p. 45 and p. 48</u> to revise the role players in the economy. • Make instructions simple to address the language barrier. • <u>Extra enrichment activity:</u> Give learners a class test on all the definitions they need to study for the final examination. This will enable them to perform better in Section A.

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

Define all the important vocabulary words		
Class and homework activities	Activity 4.14 (LB p. 174)	Memo (TG p. 151)
	Activity 4.15 (LB p. 175)	Memo (TG p. 152)
	Activity 4.16 (LB p. 176)	Memo (TG p. 153)
	Activity 4.17 (LB p. 177)	Memo (TG p. 154)
	Activity 4.18 (LB p. 177)	Memo (TG p. 154)
	Activity 4.19 (LB p. 178)	Memo (TG p. 155)
	Activity 4.20 (LB p. 178)	Memo (TG p. 155)
Formal assessment: Week 10	Final November exam: TG p. 167-178 (including answer sheets) 200 marks / 2 hours (On all Term 1-4 work!)	Memorandum TG p. 179-185

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 4.14 – Activity 4.20 + final November exam.

TEACHER'S ACTIVITIES**Period 1:**

- Activity 4.14, Activity 4.15 and Activity 4.16 (LB p. 174 - 176) (1 hour)
- Ask learners to explain the difference between a planned economy and a market economy briefly in their own words.
 - Highlight the most important characteristics of each.
 - Revise the diagrams on LB p. 45+48 briefly and task learners to do Activity 4.14 and Activity 4.15 at home.

LEARNERS' ACTIVITIES**Period 1:**

- Activity 4.14, Activity 4.15 and Activity 4.16 (LB p. 174 - 176) (1 hour)
- Learners try to explain the difference between a planned economy and a market economy in their own words.
 - They revise the diagrams on LB p. 45+48 briefly and do Activity 4.14 and Activity 4.15 at home.
 - Learners do Activity 4.16 in the classroom, and ask the teacher's help where needed.

<ul style="list-style-type: none"> • Task learners to do Activity 4.16 in the classroom, and help them where needed. <p>Period 2: Activity 4.17, Activity 4.18, Activity 4.19 and Activity 4.20 (LB p. 177+178) (1 hour)</p> <ul style="list-style-type: none"> • Provide the answers of Activity 4.14, Activity 4.15 and Activity 4.16 and check that learners correct their mistakes. • Ask learners to define the production activities in the primary sector, secondary sector and tertiary sector. • Briefly revise the vocabulary words related to trade unions. • Task learners to do Activity 4.17, Activity 4.18 and Activity 4.20. • Provide the correct answers at the beginning of the next period. 	<p>Period 2: Activity 4.17, Activity 4.18, Activity 4.19 and Activity 4.20 (LB p. 177+178) (1 hour)</p> <ul style="list-style-type: none"> • Learners mark Activity 4.14, Activity 4.15 and Activity 4.16 and correct their mistakes. • They define the production activities in the primary sector, secondary sector and tertiary sector and give examples of businesses in each sector. • They also revise the vocabulary words related to trade unions. • And do Activity 4.17, Activity 4.18 and Activity 4.20. • Learners mark activity 4.17, Activity 4.18 and Activity 4.20 at the beginning of the next period.
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Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 174-178) and Teacher’s Guide (TG p.151-156).
- Poster of the circular flow diagram. (Can be ordered from Vivlia Publishers – Tel no. 011 472 4943).
- Chalkboard and coloured chalk or transparencies and coloured transparency pens.
- Copies of the final November exam (TG p. 167-178) and memorandum (TG p. 179-185)

Teacher’s comments / reflection:

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HOD input: monitoring and support

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<p>Topic: Financial literacy Sub-topic: Unit 4.6 Examination practice</p>	<p>Duration: 2 hours (2 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: Activity 4.21 (LB p. 179 - 181) (1 hour)</p> <p>Period 2: Marking the journals of Activity 4.21 Activity 4.22 (LB p. 181) (1 hour)</p>	<p>Vocabulary/ Important Words: Period 1: Cash and credit transactions recorded in the CRJ, CPJ, DJ and CJ. Posting to the General Ledger, Debtors Ledger and Creditors Ledger.</p> <p>Period 2:</p> <ul style="list-style-type: none"> • Posting to the General Ledger, Debtors Ledger and Creditors Ledger. • Accounting equation, Accounting house, classification of all accounts as Assets, Liabilities or Owner’s Equity accounts.
<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 in the correct journals. ✓ Recording opening balances in the different ledger accounts. ✓ Posting the journals to the General Ledger, Debtors Ledger and Creditors Ledger. ✓ Prepare a trial balance, Debtors list and Creditors list on 30 November 20.5 	
<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"> • Refer to the Accounting house (LB p. 53) to explain posting to the General Ledger and analyzing transactions in the table on page 181. • Make instructions simple to address the language barrier. • Extra enrichment activity: Give learners an extra class test on Accounting. Download the revision test from www.vivlia.co.za.

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

Define all the important vocabulary words		
Class and homework activities	Activity 4.21 (LB p. 179)	Memo (TG p. 157)
	Activity 4.22 (LB p. 181)	Memo (TG p. 165)
Enrichment activity	Extra revision test on Accounting: Download from www.vivlia.co.za	Memo (download from www.vivlia.co.za)
Formal assessment: Week 10	Final November exam: TG p. 167-178 (including answer sheets) 200 marks / 2 hours On all Term 1-4 work!	Memorandum TG p. 179-185

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 4.21 (LB p. 179 - 181) (1 hour)**

- Task learners to do the journals of Activity 4.21 in the classroom.
- Assist individual learners where needed.
- Provide the correct answers at the end of the period, or at the beginning of period 2.
- The journals of this activity can also be given as a class test.

LEARNERS' ACTIVITIES**Period 1:****Activity 4.21 (LB p. 179 - 181) (1 hour)**

- Learners do the journals of Activity 4.21 in the classroom.
- They ask the teacher's help where needed.
- They mark the journals at the end of the period, or at the beginning of period 2.

Period 2:

**Marking the journals of Activity 4.21
Activity 4.22 (LB p. 181) (1 hour)**

- Provide the correct answers for the journals of Activity 4.21 and check that learners correct their mistakes.
- Task learners to post the journals in class and assist where needed.
- Task learners to do Activity 4.21 at home.
- Mark the posting of Activity 4.21 and the table of Activity 4.22 at the beginning of the next period.
- Allow learners to ask clarity seeking question.

Period 2:

**Marking the journals of Activity 4.21
Activity 4.22 (LB p. 181) (1 hour)**

- Learners mark the journals of Activity 4.21 and correct their mistakes.
- They post the journals in the classroom and ask the teacher’s help where needed.
- Learners do Activity 4.21 at home.
- They mark the posting of Activity 4.21 and the table of Activity 4.22 at the beginning of the next period and correct their mistakes.
- Learners ask clarity seeking questions.

Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 179-181) and Teacher’s Guide (TG p.157-185).
- 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 the final November exam (TG p. 167-178) and memorandum (TG p. 179-185)

Teacher’s comments / reflection:

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HOD input: monitoring and support

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