

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

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

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

<p>Topic: FINANCIAL LITERACY</p> <p>Sub-topic: Revision of gr. 8 work</p>	<p>Duration: 1 hour (1 x 1 hour periods)</p> <p>Start date: Completed date:</p>
<p>Prior content knowledge:</p> <p>Prior knowledge of the classification of accounts and accounting equation from gr. 8.</p>	<p>Link with next lesson:</p> <p>Unit 1.2: Cash journals of a trading business and calculation of cost price and selling price.</p>
<p>Content:</p> <p>1.1.1 Accounting equation and terminology (1 hour)</p> <ul style="list-style-type: none"> • Assets • Owner’s equity • Liabilities • Summary <p>1.1.2 Service enterprises</p> <ul style="list-style-type: none"> • Example 1.1 	<p>Vocabulary/ Important Words:</p> <ul style="list-style-type: none"> • Assets • Non-current assets • Current assets • Owner’s equity • Capital • Income • Liabilities • Non-current liabilities • Current liabilities • 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 ✓ Remember how to enter transactions into the cash journals of a service enterprise ✓ Remember how to post the cash journals to the general ledger of a service enterprise ✓ Remember how to do the trial balance of a service enterprise from the general ledger. 	
<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 illustrate the most common transactions. • Make instructions simple to address the language barrier. • Extra enrichment activity: for learners who need more revision - (class tests on the classification of accounts until all learners perform above 70%)

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

Define all the important vocabulary words	Class or homework	Glossary at the back of the LB.
Give examples of trading, manufacturing and service enterprises from own community.	Class or homework	Memorandum
Revision test on the classification of Accounts: (TG p. 2+3)	Enrichment activity: Revision test	Memorandum

EVIDENCE OF ASSESSMENT**Teacher:**

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- Marked Revision tests on the classification of accounts.

Learners:

- **Summary of the definitions** in the learners' exercise books, marked and corrected by the learner and controlled by the teacher.
- **Marked Revision tests** on the classification of accounts, filed or pasted into learners exercise books.

Lesson, Class work and Homework:**TEACHER'S ACTIVITIES****Period 1:****1.1.1 Accounting equation****(20 minutes) (LB. p. 2)**

- Ask learners if they can define the terms 'assets, non-current assets, current assets'.
- Ask learners if they can define the terms: 'liabilities, non-current liabilities, current liabilities'
- Work through the table (LB p. 4).

LEARNERS' ACTIVITIES**Period 1:****1.1 Accounting equation (20 minutes)****(LB. p. 2)**

- Learners define the terms in their own words.
- They ask clarity seeking questions and respond to the teacher's questions.
- Learners summarise the vocabulary words for this topic in their exercise books.

<p>1.1.2 <u>Service enterprises</u> (40 minutes) (LB. p. 4)</p> <ul style="list-style-type: none"> • Ask learners to define ‘service enterprise’ and give examples of service enterprises from their own community. • Work through example 1.1 with learners. • Explain the posting on p. 8+9 by using the Accounting equation. • Explain how to do the trail balance on (LB p. 10). <p>INFORMAL ASSESSMENT: <u>Revision test (TG p.2+3)</u></p> <ul style="list-style-type: none"> • Make copies of the test for learners. • Mark learners’ tests. • Learners who scored less than 70% have to re-write the class test during breaks or after school. 	<p>1.1.2 <u>Service enterprises</u> (40 minutes) (LB. p. 4)</p> <ul style="list-style-type: none"> • Learners define the term ‘service enterprise’ and give examples from their own community. • Work through example 1.1 with the teacher. • They explain why certain Accounts were debited and others were credited, by using the Accounting equation. • Learners explain where the amounts in the trial balance come from, by referring back to the General Ledger (LB p. 8+9). <p>INFORMAL ASSESSMENT: <u>Revision test (TG p.2+3)</u></p> <ul style="list-style-type: none"> • Learners who scored less than 70% have to re-write the class test during breaks or after school.
<p>Resources:</p> <ul style="list-style-type: none"> • VIVA EMS Gr. 9 Textbook (LB p. 2-10) and Teacher’s Guide (TG p. 2-4). • Chalkboard and chalk • Pictures of assets, liabilities, expenses and income. • Poster of the Accounting house. 	
<p>Teacher’s comments / reflection:</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>	
<p>HOD input: monitoring and support</p> <p>.....</p> <p>.....</p> <p>.....</p>	

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

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

<p>Topics: THE ECONOMY AND ENTREPRENEURSHIP Sub-topic: Unit 1.3 Revision of gr. 8 work</p>	<p>Duration: 1 hour (1 x 1 hour periods) Start date:Completed date:</p>
<p>Prior content knowledge: Prior knowledge of how goods and services are produced and the role of the government.</p>	<p>Link with next lesson: The role of the economic system in the production and consumption of goods and services.</p>
<p>Content:</p> <ul style="list-style-type: none"> • The four factors of production • Remuneration of the four factors of production • Types of markets • The role of the government in the regulation of production and consumption • The different types of taxes 	<p>Vocabulary/ Important Words:</p> <ul style="list-style-type: none"> • Capital • Labour • Natural resources • Entrepreneurship • Central government • Provincial government • Local government • Direct taxes • Indirect taxes
<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. ✓ Name the four factors of production with their specific remuneration. ✓ List the type of markets ✓ List the different levels of government and describe the function of each level briefly. ✓ The different types of taxes. 	
<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 illustrate the four factors of production in the production of a specific product. • Make instructions simple to address the language barrier. • Extra enrichment activity: Provide notes on the above gr. 8 topics if learners cannot remember gr. 8 work at all.

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

Define all the important vocabulary words	Class or homework	Glossary at the back of the LB.
List the different levels of government	Class or homework	Memorandum
List the 2 types of taxes and give examples of each type.	Enrichment activity: Revision	Memorandum

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.

Lesson, Class work and Homework:**TEACHER'S ACTIVITIES****Period 1:****The four factors of production (20 min)**
(LB p. 22)

- Ask learners if they can list the four factors of production and give the remuneration for each factor.

The types of markets (20 min) (LB p. 22)

- Ask learners to define 'a market'
- Let them list the types of markets.

The role of government (20 min)
(LB p. 22+23)

- Ask learners to define 'government'
- Let them list the 3 levels of government and describe the role of each level of government.
- List the 2 types of taxes and give examples of each type.

LEARNERS' ACTIVITIES**Period 1:****The four factors of production (20 min.)**
(LB p. 22)

- Learners list the four factors of production and give the remuneration for each factor.

The types of markets (20 min) (LB p. 22)

- Ask learners to define 'a market'
- Let them list the types of markets.

The role of government (20 min)
(LB p. 22+23)

- Learners try to define 'government'
- They list the 3 levels of government and describe the role of each level of government.
- Learners list the 2 types of taxes and give examples of each type.

Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 22+23) and Teacher’s Guide (TG p. 7).
- Chalkboard and chalk
- Pictures of the four factors of production.
- Mind map of the types of markets from the gr. 8 VIVA EMS textbook.

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

<p>Topic: FINANCIAL LITERACY Sub-topic: Unit 1.2 Trading businesses: Concepts and Cash Journals</p>	<p>Duration: 3 hours (3 x 1 hour periods) Start date:Completed date:.....</p>
<p>Prior content knowledge: Own general knowledge/experience of trading businesses selling goods.</p>	<p>Link with next lesson: Analysing transactions of a trading business in terms of the Accounting equation.</p>
<p>Content:</p> <p>1.2.1 New Accounting terminology (10 minutes)</p> <p>1.2.2 Calculation of profit and selling price (20 minutes)</p> <p>1.2.3 Calculation of cost of sales (30 minutes)</p> <p>1.2.4 Recording of cash transactions of a trading business (1 hour 20 minutes)</p> <p>1.2.5 Effect of transactions on the Accounting equation (40 minutes)</p>	<p>Vocabulary/ Important Words:</p> <p>1.2.1 Profit, cost price, selling price</p> <p>1.2.2 Profit, cost price, selling price</p> <p>1.2.3 Profit, cost price, selling price</p> <p>1.2.4 Notes and coins, electronic transfers, debit card, credit card, cheques</p> <p>1.2.5 Effect of transactions on the Accounting equation</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 ✓ Calculate the profit ✓ Calculate the selling price ✓ Calculate the cost of sales ✓ Record cash transactions of a trading business in the CRJ and CPJ. ✓ Analyse cash transactions of a trading business in terms of the Accounting equation. 	
<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 the black board to illustrate calculations. • Learners should do calculations on their own calculators. • 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, only if time allows this.

ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 1.1 (LB p. 12)	Memo (TG p. 5)
	Activity 1.2 (LB p. 17)	Memo (TG p. 6)
	Activity 1.3 (LB p. 21)	Memo (TG p. 6)
Class test on the calculation of CP, SP and profit.	Enrichment activity: Class test	Rubric

EVIDENCE OF ASSESSMENT

Teacher:

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

Learners:

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

Lesson, Class work and Homework: Activity 1.1 – Activity 1.3:

TEACHER’S ACTIVITIES

Period 1:

1.2.1 New Accounting terminology (10 minutes) (LB p. 10)

- Ask learners to define the word “trading business”
- Ask them to give examples of trading businesses from their own community.
- Task learners to summarise the vocabulary words in their workbooks.

LEARNERS’ ACTIVITIES

Period 1:

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

- Learners define ‘a trading business’ and give examples from their own community.
- They ask clarity seeking questions and respond to the teacher’s questions.
- Learners summarise the vocabulary words for this topic in their exercise books, preferably as homework.

1.2.2 Calculation of profit and selling price (20 minutes) (LB p. 12)

- Explain the terms by using the practical example (LB p. 11.)
- Illustrate the example on the black board and add your own example.
- Task learners to calculate the selling price of your own example on their calculators.

1.2.3 Calculation of cost of sales (30 minutes) (LB p. 11)

- Explain the term 'cost of sales'
- Illustrate example 1.3 (LB p. 11) on the black board.
- Add an extra example and task learners to calculate the cost price on their own.
- Task learners to summarise the concepts on p. 11 in their work books, and to complete Activity 1.1 (LB p. 12) at home.

Period 2:

1.2.4 Recording of cash transactions of a trading business (1 hour)

Introduction: (LB p. 12) (15 min)

- Provide the answers for activity 1.1 and check that learners correct their mistakes.
- Ask learners what an electronic transfer is? Explain the term by using a practical example.
- Ask learners what a debit and credit card is. Explain the two terms by using practical examples.
- Ask learners what the difference is between a debit and credit card.

1.2.2 Calculation of profit and selling price (20 minutes) (LB p. 12)

- Learners work through the practical example (LB p. 11) with the teacher.
- They follow the example and ask clarity seeking questions.
- They calculate the selling price and profit of an extra example on their own.

1.2.3 Calculation of cost of sales (30 minutes) (LB p. 11)

- Learners explain the term 'cost of sales' in their own words.
- They work through example 1.3 (LB p. 11) with the teacher by using the black board.
- Learners calculate the cost price of a new example on their own.
- They summarise the concepts on p. 11 in their workbooks, and complete Activity 1.1 (LB p. 12) at home.

Period 2:

1.2.4 Recording of cash transactions of a trading business (1 hour)

Introduction: (LB p. 12) (15 min)

- Learners mark activity 1.1 and correct their mistakes.
- They explain electronic transfers in their own words?
- They explain debit and credit cards in their own words, as well as the difference between the two.
- Learners summarise all new vocabulary words under this topic in their workbooks (see glossary on p. 188)

<p><u>Recording of transactions: (p. 15) (45 min)</u></p> <ul style="list-style-type: none"> • Work through example 1.4 (LB p. 15+16) with learners. • Task learners to do Activity 1.2 (LB p. 17) for homework. <p><u>Period 3: (1 hour)</u></p> <ul style="list-style-type: none"> • Provide the answers for Activity 1.2 (TG p. 6) and check that learners correct their mistakes. (15 min) <p>1.2.5 Effect of transactions on the Accounting equation (45 min) (LB p. 17)</p> <ul style="list-style-type: none"> • Explain the analysis of transactions (LB p. 17-20). • Work through example 1.5 (LB p. 18-20) with learners. • Task learners to do Activity 1.3 (LB p.21). 	<p><u>Recording of transactions: (LB p. 15) (45 min)</u></p> <ul style="list-style-type: none"> • Learners work through example 1.4 (LB p. 15+16) with the teacher. • They ask clarity seeking questions and respond to the teacher’s questions. • They do Activity 1.2 (LB p. 17) for homework. <p><u>Period 3: (1 hour)</u></p> <ul style="list-style-type: none"> • Learners mark Activity 1.2 and correct their mistakes. • Ask clarity seeking questions and respond to the teacher’s questions. (15 min) <p>1.2.5 Effect of transactions on the Accounting equation (45 minutes) (LB p. 17)</p> <ul style="list-style-type: none"> • Learners listen to the teacher’s explanation and ask clarity seeking questions. • They work through example 1.5 (LB p. 18-20) with the teacher. • Learners do Activity 1.3 (LB p. 21) for homework.
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Resources:

- VIVA EMS Gr. 9 Textbook (LB p10-21) and Teacher’s Guide (TG p.4-6).
- Chalkboard and coloured chalk (green, yellow and orange)
- Calculators.

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

<p>Topic: THE ECONOMY Sub-topic: Unit 1.4 Economic Systems</p>	<p>Duration: 3 hours (3 x 1 hour periods) Start date:Completed date:.....</p>
<p>Prior content knowledge: Own general knowledge/experience of communism and capitalism</p>	<p>Link with next lesson: The movement of goods and services, factors of production and money in the circular flow diagram.</p>
<p>Content:</p> <p>1.4.1 What is an economic system (15 minutes)</p> <p>1.4.2 A planned economy (45 minutes)</p> <p>1.4.3 A market economy (30 minutes)</p> <p>1.4.4 A mixed economy (30 minutes)</p> <p>1.4.5 The global economy (1 hour)</p>	<p>Vocabulary/ Important Words:</p> <p>1.4.1 Economic system, centrally planned economy, free market economic system, mixed economic system</p> <p>1.4.2 Ownership of the factors of production, freedom of choice, production targets, mass production, state-owned factories, business fluctuations.</p> <p>1.4.3 Private ownership, market forces, human initiative, invention, upswings, downswings.</p> <p>1.4.4 Social welfare states, unfair business practices, economic growth, foreign investments, government regulation, business cycles.</p> <p>1.4.5 global trade, trade agreements, BRICS trade block, multinational corporations, dumping.</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 four problems an economic system tries to solve. ✓ Explain the characteristics, advantages and disadvantages of a planned economy. ✓ List the five countries with a planned economy. ✓ Explain the characteristics, advantages and disadvantages of a market economy. ✓ Explain the characteristics, advantages and disadvantages of a mixed economic system. ✓ Understand the advantages of global trade and trade agreements. ✓ List the BRICS countries. ✓ Understand the advantages of the BRICS trade block to the South African economy. ✓ Explain the consequences of global trade. 	

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 the black board to illustrate main features of all 3 economic systems in a table form. • Make instructions simple to address the language barrier. • Extra enrichment activity: Learners can do a research on the economies of communistic countries.
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ASSESSMENT STRATEGY
Formal

Informal

Form of Assessment:
Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 1.4 (LB p. 27)	Memo (TG p. 9)
	Activity 1.5 (LB p. 29)	Memo (TG p. 10)
	Activity 1.6 (LB p. 29)	Memo (TG p. 11)
	Activity 1.7 (LB p. 34)	Memo (TG p. 11)
FORMAL ASSESSMENT: (TG p. 12)	Assignment 'Globalisation'	Memo (TG p. 12)
Learners can do a research on one of the communist countries, like China, Cuba, Laos, North Korea or Vietnam.	Enrichment activity: Research	

EVIDENCE OF ASSESSMENT
Teacher:

- Informal activities are controlled, corrected and dated. Teacher's comments in the learners' exercise books.
- **Instructions, memorandum and recorded marks filed in Teacher's EMS subject file.**

Learners:

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

Lesson, Class work and Homework: Activity 1.4 – Activity 1.7:

TEACHER'S ACTIVITIES

Period 1:

1.4.1 What is an economic system

(15 minutes) (LB p. 23)

- Ask learners what the economic problem is.
- Explain that each economic system will try to solve the economic problem in a different way.
- Explain how any economic system tries to solve the 4 problems at the bottom of (LB p. 23).

1.4.2 A planned economy

(45 minutes) (LB p. 24)

- Discuss the characteristics of a planned economy.
- List the 5 countries still classified as communistic countries.
- Explain the advantages of a planned economic system by using examples, where possible.
- Explain the disadvantages of a planned economic system by using examples, where possible.

Period 2:

1.4.3 A market economy

(30 minutes) (LB p. 26)

- Discuss the characteristics of a market economy.
- Explain the advantages of a market economy by using examples, where possible.
- Explain the disadvantages of a market economy by using examples, where possible.
- Task learners to do Activity 1.4 (LB p. 27) for homework.

LEARNERS' ACTIVITIES

Period 1:

1.4.1 What is an economic system

(15 minutes) (LB p. 23)

- Learners explain the economic problem and how we try to solve it every day.
- They read the questions that each economic system tries to answer. (bottom of LB p. 23)
- They ask clarity seeking questions and respond to the teacher's questions.
- And summarise the vocabulary words for this topic in their exercise books.

1.4.2 A planned economy

(45 minutes) (LB p. 24)

- Learners listen and write down the key words of the characteristics.
- They write down the 5 communistic countries.
- They write down the key words of the advantages.
- Learners write down key words for the disadvantages.
- They summarise the concepts for this topic in their workbooks.

Period 2:

1.4.3 A market economy

(30 minutes) (LB p. 26)

- Learners listen to the teacher's explanation and write down the key words of the characteristics.
- They write down the key words of the advantages.
- Learners write down key words for the disadvantages.
- They summarise the concepts for this topic in their workbooks.
- Learners should do Activity 1.4 (LB p. 27) for homework.

1.4.4 A mixed economy (period 2)

(30 minutes) (LB p. 27)

- Provide the answers for Activity 1.4 (TG p. 9) and check that learners correct their mistakes.
- Discuss the characteristics of a mixed economic system.
- Explain the advantages of a mixed economic system by using examples, where possible.
- Explain the disadvantages of a mixed economic system by using examples, where possible.
- Task learners to summarise the most important concepts in their work books
- Task learners to do Activity 1.5 and Activity 1.6 (LB p. 29) for homework.
- Make copies of the Assignment (TG p. 12) to issue during period 3.

Period 3:

1.4.5 The global economy

(1 hour) (LB p. 30)

- Provide the correct answers for Activity 1.5 and Activity 1.6 (TG p. 10 +11)
- Ask learners why the trade between countries increased.
- Discuss trade agreements and the advantages/disadvantages thereof.
- Explain the BRICS trade block.
- Refer to multinational corporations and discuss the reasons why these corporations open factories in certain countries, from where they export to the rest of the world.
- Discuss the consequences of global trade, by referring to the newspaper report (LB p. 33).
- Task learners to do Activity 1.7 (LB p. 34) for homework.
- Issue copies of the Assignment and give learners a date for submission.

1.4.4 A mixed economy (period 2)

(30 minutes) (LB p. 27)

- Learners mark Activity 1.4 and correct their mistakes.
- They ask clarity seeking questions and respond to the teacher's questions.
- Learners listen to the teacher's explanation and write down the key words of the characteristics.
- They write down the key words of the advantages.
- Learners write down key words for the disadvantages.
- They summarise the concepts for this topic in their workbooks.
- Learners should do Activity 1.5 and Activity 1.6 (LB p. 29) for homework.

Period 3:

1.4.5 The global economy

(1 hour) (LB p. 30)

- Learners mark Activity 1.5 and Activity 1.6 and correct their mistakes.
- They discuss the reasons why international trade increased in the last 25 years.
- They also discuss trade agreements and the advantages/disadvantages thereof.
- Learners make notes of the BRICS trade block and discuss multinational corporations.
- They discuss the consequences of global trade, after reading the newspaper report (LB p. 33).
- Learners do Activity 1.7 (LB p. 34) for homework.
- Learners receive copies of the Assignment on 'Globalisation' and ask clarity seeking questions.
- They make a note of the date for submission in their diaries.

Resources:

- VIVA EMS Gr. 9 Textbook (LB p. 23-34) and Teacher’s Guide (TG p. 7-13).
- Chalkboard and coloured chalk (green for advantages and red for disadvantages)
- Internet (for research on communistic countries).

Teacher’s comments / reflection:

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Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 9
TERM 1: Week 5 - 10
(1 hour per week)

<p>Topic: Financial Literacy Sub-topic: Unit 1.5 General Ledger and Trial Balance of trading enterprises</p>	<p>Duration: 6 hours (6 x 1 hour periods) Start date: Completed date:</p>
<p>Prior content knowledge: Own gr. 8 knowledge/experience of posting to the general ledger of a service enterprise.</p>	<p>Link with next lesson: Unit 2.1: Revision of term 1 work at the beginning of term 2.</p>
<p>Content:</p> <p>1.5.1 Posting from cash journals to the general ledger (3 hours)</p> <ul style="list-style-type: none"> • Example 1.6, p. 34 • Activity 1.8, p. 37 • Activity 1.9, p. 37 <p>1.5.2 Open accounts with given balances and Trial balance (2 hours)</p> <ul style="list-style-type: none"> • Example 1.7, p. 39 • Activity 1.10, p.42 <p>Controlled test: (TG p. 29) (1 hour)</p>	<p>Vocabulary/ Important Words:</p> <p>1.5.1 Posting from cash journals to the general ledger (3 hours)</p> <ul style="list-style-type: none"> • Details • Sundry accounts • Folio numbers • Balance sheet accounts • Nominal accounts • Balance c/d and b/d <p>1.5.2 Open accounts with given balances and Trial balance (2 hours)</p> <ul style="list-style-type: none"> • Example 1.7, p. 39 • Activity 1.10, p.42 <p>Controlled test: (TG p. 29) (1 hour)</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 ✓ Post transactions and totals from the CRJ and CPJ to the general ledger. ✓ Understand the reasons why a certain account is debited and another account is credited, by referring to the Accounting equation. ✓ Understand which dates will be used when posting to the general ledger. ✓ Balance the accounts and to draw up a trial balance at the end of the month. 	

<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 different colour chalk to illustrate posting from the journals to the general ledger. • Keep referring to the Accounting equation. • Make instructions simple to address the language barrier. • Extra enrichment activity: Class test on account debited and account credited.
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ASSESSMENT STRATEGY

Formal

Informal

Form of Assessment:

Assessment Tool:

Define all the important vocabulary words		
Class and homework activities	Activity 1.8 (LB p. 37)	Memo (TG p. 14)
	Activity 1.9 (LB p. 37)	Memo (TG p. 17)
	Activity 1.10 (LB p. 42)	Memo (TG p. 21)
	Controlled test Term 1: (TG p.29)	Memo (TG p. 38)
Class test where learners analyse transactions: Account debited, account credited and amount.	Enrichment activity: Class test on Accounting theory	Teacher's own memorandum

EVIDENCE OF ASSESSMENT

Teacher:

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

Learners:

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

Lesson, Class work and Homework: Activity 1.8 – Activity 1.10 + Controlled test:

TEACHER'S ACTIVITIES

Period 1:

1.5.1 Posting from cash journals to the general ledger (example 1.6) (1 hour) (LB p. 34)

- Work through the example on (LB p. 35 + 36 of the LB. Let learners make notes of why some accounts are debited and others are credited.
- Make sure that learners understand that totals are posted on the last day of the month, while entries in the Sundry accounts are posted on the specific date of the transaction.
- Make sure learners take note of the folio numbers.

Period 2:

1.5.1 Posting from cash journals to the general ledger (Activity 1.8) (1 hour) (LB p. 37)

- Task learners to do Activity 1.8 (LB p. 37) while illustrating some of the entries in the General Ledger on the black board.
- Use different coloured chalk in the journals and General Ledger accounts, or make use of arrows.

Period 3:

1.5.1 Posting from cash journals to the general ledger (Activity 1.9) (1 hour) (LB p. 37)

- Provide the answers for Activity 1.8 (TG p. 14) and check that learners correct their mistakes.
- Answer learners' clarity seeking questions.
- Task learners to do Activity 1.9 (LB p. 37 and complete it at home.

LEARNERS' ACTIVITIES

Period 1:

1.5.1 Posting from cash journals to the general ledger (example 1.6) (1 hour) (LB p. 34)

- Learners work through the example on (LB p. 35+36) with the teacher. They make notes of why some accounts are debited and others are credited.
- Learners follow the teacher's illustration of dates and folio numbers and ask clarity seeking questions.

Period 2:

1.5.1 Posting from cash journals to the general ledger (Activity 1.8) (1 hour) (LB p. 37)

- Learners do Activity 1.8 (LB p. 37) while following the teacher's explanation and illustration.
- Learners can use different coloured highlighters or pens in the journals and in the General Ledger to link the total in the journal with the entry in the account.

Period 3:

1.5.1 Posting from cash journals to the general ledger (Activity 1.9) (1 hour) (LB p. 37)

- Learners mark Activity 1.8 and correct their mistakes.
- They ask clarity seeking questions and respond to the teacher's questions.
- Learners do Activity 1.9 (LB p. 37) and complete it at home.

Period 4:

1.5.2 Open accounts with given balances and Trial balance (Example 1.7, p 39) (1 hour)

- Provide the answers for Activity 1.9 (TG p. 17) and check that learners correct their mistakes.
- Work through the example (LB p. 39-41) on opening balances.
- Task learners to start with the opening balances of Activity 1.10 (LB p. 42) and illustrate some of the opening balances on the black board.
- Task learner to complete the CRJ and CPJ of Activity 1.10 at home.

Period 5:

**(Activity 1.10)
Mark the CRJ + CPJ and start with posting to the General Ledger (1 hour) (LB p. 42)**

- Provide the solutions for the opening balances and journals of Activity 1.10 (LB p. 42) and check that learners correct their mistakes.
- Start posting the CRJ and CPJ of Activity 1.10 (LB p. 42) to the General Ledger on the black board and task learners to complete the General Ledger accounts at home.
- Illustrate the balancing of one account on the blackboard.

Period 6:

**(Activity 1.10)
Mark General Ledger accounts and do the Trial balance (1 hour) (LB p. 42)**

- Provide the solution for the General Ledger accounts of Activity 1.10 and check that learners correct their mistakes.
- Task learners to do the Trial Balance of Activity 1.10 in the classroom.

Period 4:

1.5.2 Open accounts with given balances and Trial balance (Example 1.7, p 39) (1 hour)

- Learners mark Activity 1.9 and correct their mistakes.
- They ask clarity seeking questions and respond to the teacher's questions.
- Learners work through example 1.7 (LB p. 39-41) with the teacher.
- They open the accounts of Activity 1.10 (LB p. 42) in the classroom and enter the opening balances with the teacher's help.
- Learners complete the CRJ and CPJ of Activity 1.10 at home.

Period 5:

**(Activity 1.10)
Mark the CRJ + CPJ and start with posting to the General Ledger (1 hour) (LB p. 42)**

- Learners mark the opening balances and journals of Activity 1.10 (LB p. 42) and correct their mistakes.
- They start posting the CRJ and CPJ of Activity 1.10 (LB p. 42) to the General Ledger accounts, while following the teacher's illustrations on the black board.
- They complete the General Ledger accounts of Activity 1.10 at home.

Period 6:

**(Activity 1.10)
Mark General Ledger accounts and do the Trial balance (1 hour) (LB p. 42)**

- Learners mark the General Ledger accounts of Activity 1.10 and correct their mistakes.
- They do the Trial Balance of Activity 1.10 in the classroom.
- Learners mark the Trial Balance and

Economic and Management Sciences
LESSON PLAN FOR VIVA EMS

GRADE 9
TERM 1: Week 5 - 10
(1 hour per week)

<p>Topic: THE ECONOMY Sub-topic: The circular flow</p>	<p>Duration: 6 hours (6 x 1 hour periods) Start date:Completed date:.....</p>
<p>Prior content knowledge: Own general knowledge/experience of the flow of money and goods and services between participants in the economy.</p>	<p>Link with next lesson: Unit 2.3: Revision of term 1 work on “The economy” in term 2.</p>
<p>Content:</p> <p>1.6.1 Participants in a closed economy (1 hour) (LB p.44 + p. 45)</p> <p>1.6.2 Flow of goods and services, money and factors of production (1 hour) (LB p. 46+47)</p> <p>1.6.3 Circular flow diagram (2 hours) (LB p. 48)</p> <ul style="list-style-type: none"> • Revision to prepare learners for the controlled test. (1 hour) • Controlled test (1 hour) (TG p. 29-42) 	<p>Vocabulary/ Important Words:</p> <p>1.6.1 Participants in a closed economy (1 hour)</p> <ul style="list-style-type: none"> • Circular flow • Closed economy • Role players in a closed economy • Households <p>1.6.2 Flow of goods and services, money and factors of production (1 hour) (LB p. 46+47)</p> <ul style="list-style-type: none"> • Factors of production • Natural resources • Labour • Capital • Entrepreneurship <p>1.6.3 Circular flow diagram (2 hours) (LB p. 48)</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 ✓ Understanding the role of each participant in the diagram (LB p. 45). ✓ List the 2 types of markets in the flow diagram (LB p. 48). ✓ Understand how tax income is used to fund government expenses like education, welfare, defense, health services, etc. ✓ Appreciate the role of the government to render important services to households and businesses. ✓ Understand the two types of flow in the circular flow diagram; non-monetary and monetary flow. 	

Lesson, Class work and Homework: Activity 1.11 – Act. 1.12 + Controlled test (TG p. 29)

TEACHER'S ACTIVITIES

Period 1:

1.6.1 Participants in a closed economy (1 hour) (LB p. 44)

- Explain the terms (LB p. 44) and task learners to copy the definitions in their workbooks.
- Explain the term 'closed economy'.
- Discuss the role of the households, government and businesses in the economy.

Period 2:

1.6.2 Flow of goods and services + money (1 hour) (LB p. 45)

- Explain the role of the 3 participants by working through figure 1.4 on p. 45.
- Revise the definitions on p. 44.
- Ask learners to list the services rendered by government.
- Ask them where the money come from to render these services.
- Briefly discuss the different taxes.
- Task learners to do Activity 1.11 (LB p. 45) as class- and/or homework.

Period 3:

1.6.3 Circular flow diagram (1 hour) (LB p. 48)

- Provide the correct answers for Activity 1.11 and check that learners correct their mistakes.
- Explain the circular flow diagram (LB p. 48) **by using the Vivlia poster.**
- Emphasise the 2 flows: monetary flow in green and non-monetary flow in red.
- Give practical examples of money and goods flowing between 2 participants, e.g. no. 9 is an example of teachers (paid by government) rendering a service to the children of households.

LEARNERS' ACTIVITIES

Period 1:

1.6.1 Participants in a closed economy (1 hour) (LB p. 44)

- Learners listen to the teacher's explanation, ask clarity seeking questions and respond to the teacher's questions.
- They summarise the vocabulary words for this topic in their workbooks.

Period 2:

1.6.1 Flow of goods and services + money (1 hour) (LB p. 45)

- Learners work through figure 1.4 on p. 45 with the teacher, ask clarity seeking questions and respond to the teacher's questions.
- They revise the definitions on p. 44 and give examples of grants or other government services received by their family members.
- They briefly discuss the different types of taxes (gr. 8 work).
- Learners do activity 1.11 (LB p. 45) in their workbooks as class- and/or homework.

Period 3:

1.6.3 Circular flow diagram (1 hour) (LB p. 48)

- Learners mark activity 1.11 and correct their mistakes.
- They listen to the explanation of the circular flow diagram (LB p. 48), ask clarity seeking questions and respond to the teacher's questions.
- They give practical examples of each arrow on the circular flow diagram.

Period 4:

**1.6.3 Circular flow diagram
(1 hour) (LB p. 48)**

- Explain the circular flow diagram again and ask learners to give practical examples of each arrow on the diagram.
- Task learners to copy the diagram on p. 48 into their workbooks, with the money flow drawn in green and the non-monetary flow drawn in red.
- Task learners to do Activity 1.12 (LB p. 49) for homework.

Period 5:

- **Revision** to prepare learners for the controlled test. (1 hour)
- This period can also be used to revise the Accounting section.
- Or task learners to do Activity 4.15 (LB p. 175 to revise the circular flow diagram.
- Prepare copies of the tests, answer sheets and memorandum of the controlled test (TG p. 29-42).

Period 6:

**Controlled test
(1 hour)(TG p. 29-42)**

- File copies of the test and memorandum in the EMS subject file.
- Let learners write the Controlled test in only 1 hour. (More time will not enable learners to get used to limited time during the exams and will lower the standard of the test)

Period 4:

**1.6.3 Circular flow diagram
(1 hour) (LB p. 48)**

- Individual learners explain some of the arrows on the diagram, by giving practical examples of transactions between the participants.
- Learners copy the diagram on p. 48 into their workbooks and do Activity 1.12 (LB p. 49) for homework.

Period 5:

- **Revision** to prepare learners for the controlled test. (1 hour)
- This period can also be used to revise the Accounting section.
- Or learners do Activity 4.15 on p. 175 to revise the circular flow diagram.

Period 6:

**Controlled test
(1 hour)(TG p. 29-42)**

- Learners write the test during period 6, or during a test period.

Resources:

- VIVA EMS Gr. 9 (LB p. 44-50) and Teacher's Guide (TG p.27-42).
- Chalkboard and chalk
- Vivlia poster of the circular flow diagram.
- Internet or library (to make a study of the services rendered by all 3 levels of government).

