

2021 Annual Teaching Plans

ECONOMIC AND MANAGEMENT SCIENCES Senior Phase



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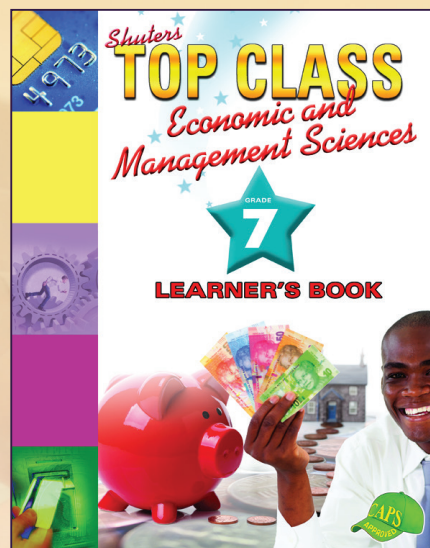
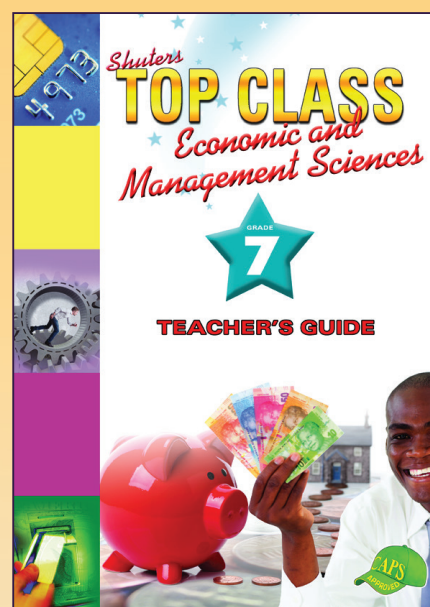
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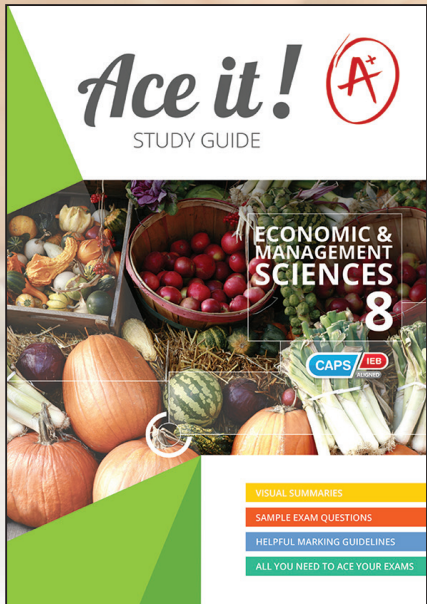
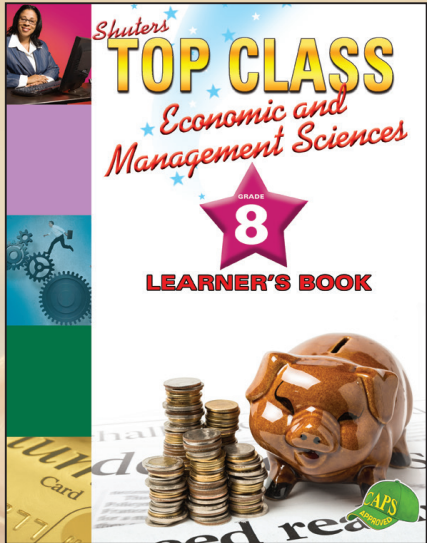
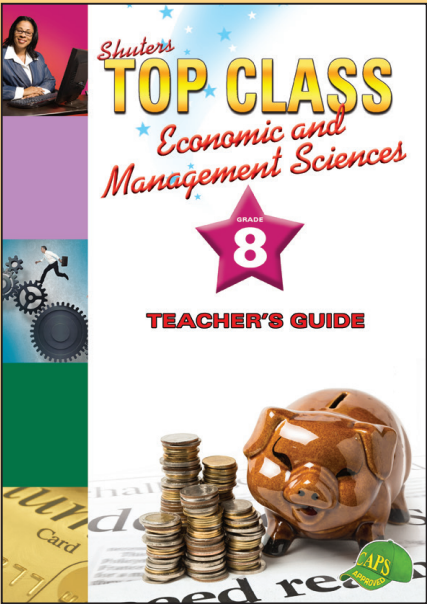
Topic	Content	Time allocation	Where to find it in <i>Top Class Economic and Management Sciences Grade 7</i>		
			Unit	LB	TG
Revision	Baseline assessment Prior general knowledge on the history of money	Week 1			
The Economy					
History of money	Traditional societies Comparison of traditional and modern societies Bartering, promissory notes, coins, paper money	Week 2	Unit 1: Traditional societies and bartering	1–11	1–8
			Unit 2: Promissory notes, coins and paper money		
	Electronic banking, the role of money	Week 3	Unit 3: Electronic banking and the role of money		
Needs and wants	Differentiate between needs and wants Basic needs of individuals, families, communities and country	Week 4	Unit 4: Basic needs of individuals, families, communities and countries, primary and secondary needs	12–19	9–16
	Primary and secondary needs. Unlimited wants, characteristics of needs and wants, limited resources to satisfy needs and wants.	Week 5	Unit 5: Unlimited wants and limited resources to satisfy needs and wants		
	Differentiate between goods and services, examples of goods and services, producers and consumers.	Week 6	Unit 6: Goods, services, producers and consumers		
Goods and services	Using goods and services efficiently and effectively, how to recycle and reuse goods to satisfy needs and wants.	Week 7	Unit 7: Efficient and effective use of goods and services and recycling	20–27	21–24
	Causes of socio-economic imbalances, inequality in South Africa Education and skills to fight inequality and injustice.	Week 8	Unit 24: Causes of socio-economic imbalances, inequality in South Africa, education and skills to fight inequality and injustice		
Inequality and poverty	Urban and rural challenges Creating sustainable job opportunities.	Week 9	Unit 25: Urban and rural challenges	87–101	84–91
			Unit 26: Creating sustainable job opportunities		

Revision	Revise Term 1 work	Week 1	Financial Literacy					
Accounting concepts	Capital; assets; liability; income; expenses; profit	Week 2	Unit 11: What are accounting concepts?				40–47	36–40
	Losses; budgets; savings; banking; financial records; transactions	Week 3	Unit 12: Budgeting					
Income and expenses	Personal statement of net worth	Week 4	Unit 13: Personal finances				48–56	41–46
	Business income Business expenses	Week 5	Unit 14: Business income and expenses					
	Savings and investments	Week 6	Unit 15: Savings and investments in businesses					
Budgets	Definition of a budget; income; expenditure	Week 7	Unit 16: What is a budget?				57–63	52–56
	Definition of a business budget, income and expenditure	Week 8	Unit 17: Business budget					

Topic	Content	Time allocation	Where to find it in <i>Top Class Economic and Management Sciences Grade 7</i>		
			Unit		
			LB	TG	
Entrepreneurship					
The entrepreneur	Definition of an entrepreneur	Week 1	Unit 18: Definition of an entrepreneur	66–71	63–67
	Characteristics and skills of an entrepreneur	Week 2	Unit 19: Entrepreneurial actions of buying, selling, producing and making a profit		
	Entrepreneurial skills of buying and selling (making profit through trading)	Week 3			
	Entrepreneurial skills of actions of producing and making profit through manufacturing	Week 4			
	Needs and wants	Week 5	Unit 20: Needs and wants of consumers, SWOT analysis, setting goals, achieving goals, advertising	72–82	68–73
	SWOT analysis	Week 6			
	Setting goals and achieving goals	Week 7			
	The concept of advertising: Media used in advertising	Week 8			
	Budget for Entrepreneurs' Day	Week 9	Unit 21: Budget for Entrepreneur's Day, use of recycled material, simple cost calculations		
	Simple cost calculations Explain the following: • Fixed price • Cost price • Variable cost				

Economy					
The production process	Definition of production; inputs and outputs	Week 1	Unit 27: The production process, productivity and economic growth	104–115	100–106
	Sustainable use of resources; meaning of economic growth; meaning of productivity	Week 2	Unit 28: Effect of productivity on economic growth; technology in the production process		
	Technology in the production process	Week 3	Unit 29: The contribution of technology to improving productivity and economic growth		
Financial Literacy					
Savings	Personal savings; purpose of savings	Week 4	Unit 30: Personal savings and banks	116–129	107–114
	The role of banks; services offered by banks	Week 5			
Revision	Opening a savings account at a bank; community savings schemes	Week 6	Unit 31: Opening a savings account at a bank		
	Revise Grade 7 work	Weeks 7–8	Unit 32: Financial institutions and organisations promoting entrepreneurship		

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Topic	Content	Time allocation	Where to find it in <i>Top Class Economic and Management Sciences Grade 8</i>		
			Unit		TG
Revision	Revision of Grade 7 work per topic	Week 1		LB	
The Economy					
Government	Meaning of government; different levels of management	Week 2	Unit 1: Meaning of government and different levels of government		
	Roles of the different levels of government in respect of households in the use of resources in the use of resources and services (both as consumer and producer)	Week 3	Unit 2: Roles of the different levels of government in respect of households and businesses (both as consumer and producer) in the use of resources and services	5–11	4–8
	Roles of the different levels of government in respect of businesses in the use of resources and services (both as consumer and producer)	Week 4			
	Government revenue: direct tax; indirect tax; government expenditure on services such as education, health, housing, social grants, transport, security etc. Skills: Critical thinking, reasoning, analyse, compare, interpret, drawing	Week 5	Unit 3: Government revenue and government expenditure	12–24	9–14
National Budget	The influence of the National Budget on growth and redressing of economic inequalities	Week 6	Unit 4: The influence of the National Budget on growth and redressing of economic inequalities		
	Lifestyles, modern societies; rural societies; impact of development on the environment; unemployment; productive use of resources to promote a healthy environment	Week 7	Unit 5: Lifestyles, self-sufficient societies, modern societies, rural societies, impact of development on the environment, unemployment, productive use of resources to promote a healthy environment	25–32	16–19

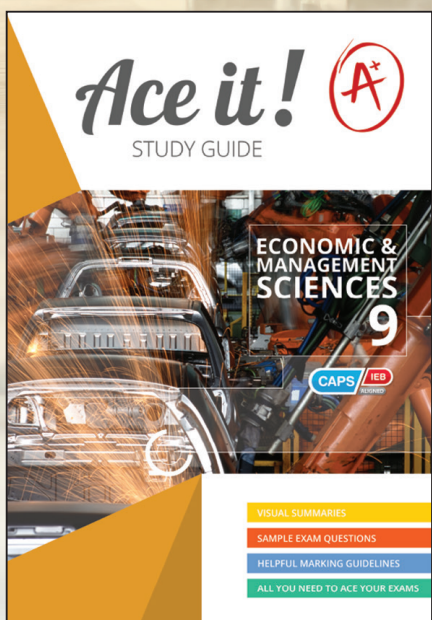
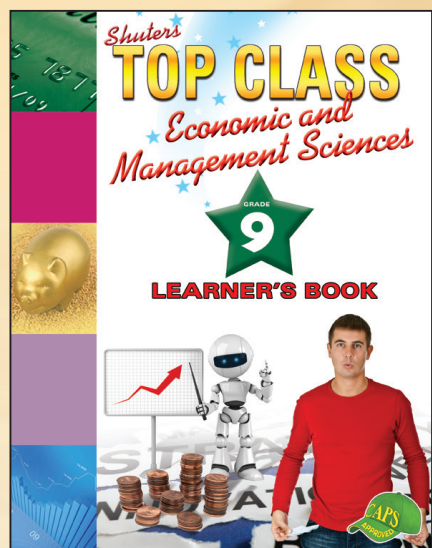
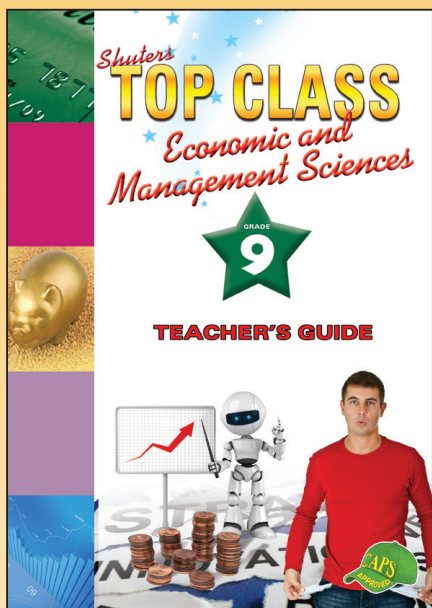
Topic	Content	Time allocation	Where to find it in <i>Top Class Economic and Management Sciences Grade 8</i>		
			Unit	LB	TG
Accounting concepts	Sole trader; debit; credit; capital; owner's equity; income; expenses; profit; losses; transactions; liability; assets; banking; cash receipts; cash payments; subsidiary journals; accounting equation: Assets = Owners Equity + Liabilities ($A = O + L$)	Week 8	Unit 6: Sole trader, debit, credit, capital, owner's equity, income, expenses, profit, losses, transactions, liabilities and assets Unit 7: Banking, cash receipts, cash payments, subsidiary journals, accounting equation: assets = owner's equity + liabilities ($A = OE + L$)	33–42	20–23
Source documents	Receipts; deposit slips; cash register slips (till slips); cheques; cheque counter foils; Electronic Funds Transfer (EFT), bank statements; cash invoices	Week 9	Unit 8: Receipts, deposit slips, cash register slips (till slips), cheques and cheque counterfoils Unit 9: Bank statements and cash invoices	43–53	24–27

Revision	Revise Term 1 work	Week 1	Financial Literacy				
Overview of the accounting cycle	Transactions; source documents; subsidiary journals; General Ledger; Trial Balance; Income Statement; Balance Sheet Introduction of the Cash Journals of a service business – their purpose and importance	Week 2	Unit 10: Transactions, source documents, subsidiary journals, General Ledger Unit 11: Trial Balance, Income Statement, Balance Sheet, introduction of the Cash Journals of a service business – their purpose and importance	56–67	32		
Accounting equation	Cash transactions (receipts) on the accounting equation Assets= Owner’s Equity + Liability (A=OE+L)	Week 3	Unit 12: Concept of a Cash Receipts Journal (CRJ) of a service business, formats and uses of the columns in the CRJ Unit 13: Source documents used to complete the CRJ Unit 14: Entering of cash transactions in the CRJ Unit 15: Closing off the CRJ Unit 16: Effect of cash transactions on the accounting equation	68–78	33–39		
Cash Receipts Journal (Services)	Entering of cash transactions in the CRJ; closing off the CRJ Entering of cash transactions in the CRJ; closing off the CRJ	Week 4					
		Week 5					
Entrepreneurship							
Factors of production	Capital – borrowed and own capital; Labour – unskilled, semi-skilled and skilled labour; role of workers in the business; fair employment practices; Natural resources Entrepreneurship; remuneration of the factors of production	Week 6	Unit 17: Capital, labour and the role of workers in the business Unit 18: Fair employment practices Unit 19: Natural resources, entrepreneurship and remuneration of the factors of production	79–86	40–42		
The Economy							
Markets	Types of markets – goods and services market Factor market (labour and financial markets)	Week 7	Unit 20: Types of markets Unit 21: Factor markets	87–92	46–50		
Revision	Revise Term 1 and Term 2 work for the mid-year controlled test	Week 8					

Topic	Content	Time allocation	Where to find it in Top Class Economic and Management Sciences Grade 8		
			Unit		
			LB	TG	
Financial Literacy					
Cash Receipts Journal	Entering the cash transactions in the CRJ. Closing off the CRJ.	Week 1	Unit 22: Entering of cash transactions in the Cash Receipts Journal, closing off the CRJ	95–100	57–61
	The effect of the CRJ on the Accounting Equation.	Week 2	Unit 23: Effect of cash transactions on the accounting equation		
Cash Payments Journal of a service business	Formats and uses of the columns. Source documents used.	Week 3	Unit 24: Concept of a Cash Payments Journal (CPJ) of a service business, formats and uses of the columns in the CPJ, source documents used to complete the CPJ		
	Formats and uses of the columns Source documents used	Week 4			
Cash Receipts Journal and Cash Payments Journal	Entering of cash transactions on the Accounting Equation	Week 5	Unit 25: Entering of cash transactions in the CPJ	101–111	62–67
	Entering combined transactions in the CRJ and CPJ. Closing off of CRJ and CPJ.	Week 6	Unit 27: Effect of cash transactions on the accounting equation		
	Effect of cash transactions on the Accounting Equation.		Unit 28: Entering combined transactions in the CRJ and CPJ		
			Unit 29: Closing off of the CRJ and CPJ		
			Unit 30: Effect of cash transactions on the accounting equation		
Entrepreneurship					
Forms of ownership	Sole traders and Partnership – characteristics, advantages and disadvantages	Week 7	Unit 32: Sole trader Unit 33: Partnerships		
	Private and public companies – characteristics, advantages and disadvantages	Week 8	Unit 35: Private and public companies	112–125	71–75
	Comparison of the four forms of ownership – characteristics, advantages and disadvantages	Week 9	Unit 31: Forms of ownership		
	The role of forms of ownership in sustainable job creation and use of natural resources	Week 10	Unit 36: Role in sustainable job creation Unit 37: Role in sustainable use of natural resources		

Entrepreneurship				
Levels and functions and management	Different levels of management	Week 1	Unit 38: Different levels of management	129–138 84–87
	Management tasks, such as planning, organising, leading and control (POLC)	Week 2	Unit 39: Management tasks of planning, organising, leading and controlling	
	Characteristics of good management	Week 3	Unit 40: Characteristics of good management	
Financial Literacy				
General Ledger	Double entry principle, T accounts, format of the General Ledger and sections within the General Ledger	Week 4	Unit 42: The double-entry principle	139–157 88–99
			Unit 43: The “T” accounts	
			Unit 44: Format of the General Ledger	
			Unit 45: Sections within the General Ledger	
Revision	Opening accounts in the General Ledger, posting/recording of transactions from CRJ and CPJ of a service business to the General Ledger	Week 5	Unit 46: Opening accounts in the General Ledger	
			Unit 47: Posting of transactions from the CRJ and CPJ to the General Ledger	
		General Ledger and Trial Balance	Week 6	Unit 48: Balancing the General Ledger
			Revise Term 1 to 4 content	Week 7

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Topic	Content	Time allocation	Where to find it in <i>Top Class Economic and Management Sciences Grade 9</i>		
			Unit		
			LB	TG	
Economy					
Economic Systems	The three major economic systems; planned economy, market economy, mixed economy, origin of each system, advantages of and disadvantages of each economic system, characteristics of each economic system, global economy	Week 1	Unit 4: The three major economic systems: a planned economy, market economy and mixed economy		
			Unit 5: Origin of the different economic systems		
			Unit 6: Advantages, disadvantages, characteristics of each economic system and the global economy		
The Circular Flow	Factors of production, types of markets, Participants in the circular flow of a closed economy, flow of goods and services, money and factors of production in the circular flow of a closed economy	Week 2	Unit 13: The participants in the circular flow of a closed economy		
			Unit 14: The participants in the circular flow of a closed economy (continued)		
			Unit 15: Flow of goods and services		
			Unit 16: Money and factors of production in the circular flow of a closed economy		
			Unit 17: Illustrate by using a flow diagram		
Financial Literacy	Using a flow diagram	Week 3	Unit 18: Illustrate by using a flow diagram (continued)		
Cash Receipts Journal and Cash Payment Journal	Effect of cash transactions on the accounting equation; Grade 8 revision Complete transactions in the Cash Receipts Journal (CRJ). Complete transactions in the Cash Receipt Journal (CRJ) Complete transactions in the Cash Payment Journal (CPI)	Week 4	Unit 3: Effect of cash transaction on the accounting equation		
		Week 5	Unit 1: Cash transactions of a trading business		
		Week 6	Unit 2: Cash transactions of a trading business (continued)		
		Week 7			

Topic	Content	Time allocation	Where to find it in <i>Top Class Economic and Management Sciences Grade 9</i>	LB	TG
General Ledger	Classification of accounts, Post the transaction from Cash Receipt Journal (CRJ) to the General Ledger	Week 8	Unit 7: Posting of cash transactions of a trading business from Cash Receipts Journal and Cash Payments Journal to General Ledger	29–40	17–21
	Classification of accounts, post the transactions from Cash Payment Journal (CPJ) to the General Ledger	Week 9	Unit 7: Posting of cash transactions of a trading business from Cash Receipts Journal and Cash Payments Journal to General Ledger (continued)		
			Unit 8: Posting of cash transactions of a trading business from Cash Receipts Journal and Cash Payments Journal to General Ledger (continued)		
			Unit 9: Posting of cash transactions of a trading business from Cash Receipts Journal and Cash Payments Journal to General Ledger (continued)		
	Unit 10: Posting of cash transactions of a trading business from Cash Receipts Journal and Cash Payments Journal to General Ledger (continued)				
Trial Balance	Prepare a Trial Balance of a trading business	Week 10	Unit 11: Preparing of a Trial Balance of a trading business		
			Unit 12: Preparing of a Trial Balance of a trading business (continued)		

Economy					
Price Theory	Demand and supply, law of demand, demand schedule and graphical illustration of demand curve	Week 1	Unit 25: Law of demand, demand schedule and graphical illustration of the demand curve	68–83	43–46
	Law of supply, supply schedule, graphical illustration of Supply curve, Graphical illustration of the demand and supply curve, equilibrium price and quantity	Week 2	Unit 26: Law of supply, supply schedule and graphical illustration of the supply curve		
			Unit 27: Equilibrium price and quantity		
			Unit 28: Change in quantity demanded and supplied		
			Unit 29: Increase and decrease in demand and supply		
			Unit 30: Graphical illustration of the change in demand and the change in supply		
Entrepreneurship					
Sectors of economy	The primary, secondary, tertiary sector, types of businesses found in each of the three sectors, The interrelationships of the three sectors, sustainable use of resources in the three sectors, the role of the three sectors in the economy, types of skills required in each of the three sectors	Week 3	Unit 31: The primary sector, the secondary sector, the tertiary sector, types of businesses found in these sectors, the interrelationship of the three sectors	84–90	52–54
			Unit 32: Sustainable use of resources in the three sectors, the role of the three sectors in the economy, types of skills required in each sector		

Topic	Content	Time allocation	Where to find it in Top Class Economic and Management Sciences Grade 9			
			Unit			
				LB	TG	
Financial Literacy						
Credit Transactions	Credit sales: Debtors, National Credit Act (NCA), Accounting cycle Effect of transactions on the accounting equation	Week 4	Unit 19: Credit sales and debtors	55–67	37–42	
			Unit 20: National Credit Act			
			Unit 21: Accounting cycle			
	Recording transactions in the Debtors Journal (DJ), posting to the General Ledger and Debtors Ledger	Week 5	Unit 23: Recording of transactions to the Debtors Journal (DJ)			
	Recording of receipts from debtors in the Cash Receipts Journal (CRJ), posting to the General Ledger and Debtors Ledger	Week 6	Unit 24: Recording of receipts from debtors in the Cash Receipts Journal (CRJ)			
	Recording receipts from debtors into the Cash Receipt Journal (CRJ), posting to the General Ledger and Debtors Ledger	Week 7				
Revision	Revise Term 2 content					

Entrepreneurship					
Functions of a business	The different kind of business functions, administration, purchasing, marketing, financing, public relations, human resources, production, general management, risk management	Week 1	Unit 44: Functions of a business: administration, purchasing, marketing, finances, public relations, human resources, production and risk management Unit 45: Characteristics of the business functions	123–138	85–89
		Week 2	Unit 46: Role and importance of business functions		
	Role and importance of business functions		Unit 55: Concept of a business plan Unit 56: Components of a business plan Unit 57: Format of a business plan: front cover, table of contents, description of product or service, goals, business owner	170–184	125–129
Business Plan	Concepts, components and format of a business plan	Week 3			
	SWOT analysis, description of the product of the product or service offered by the business, production plan, marketing plan, management plan and financial plan	Week 4	Unit 58: Production plan, marketing plan, management plan Unit 59: SWOT analysis and conclusion Unit 60: Financial plan		

Topic	Content	Time allocation	Where to find it in Top Class Economic and Management Sciences Grade 9		
			Unit		
			LB	TG	
Financial Literacy					
Debtors	Recording of cash and credit transactions of a sole trader in the Subsidiary journals	Week 5	Unit 37: Posting to the Debtors Ledger and General Ledger	104–115	71–77
	Consolidation of activities	Week 6	Unit 38: Posting to the Debtors Ledger and General Ledger (continued)		
			Unit 39: Posting to the Debtors Ledger and General Ledger (continued)		
Creditors	Credit purchases: Accounting cycle, Effect of transactions on the accounting equation	Week 7	Unit 40: Effect of credit transactions on the accounting equation	139–144	90–93
	Creditors Journal, posting to the General Ledger and Creditors Ledger	Week 8	Unit 43: Recording of transactions in the Creditors Journal (CJ)		
	Recording of payments to the Cash Payment Journal (CPI), posting to the General Ledger and Creditors Ledger	Week 9	Unit 47: Recording of payments to creditors in the Cash Payments Journal (CPI)		
	Posting to the General Ledger and Creditors Ledger	Week 10	Unit 48: Posting to the Creditors Ledger and General Ledger and effect of credit transactions on the accounting equation		

Economy					
Trade unions	Concept of trade unions	Week 1	Unit 33: Concept of trade unions and their historical development Unit 34: Roles and responsibilities of trade unions in South Africa	95–103	65–70
	Effect of trade unions in businesses and contribution to sustainable growth	Week 2	Unit 35: Effect of trade unions in businesses Unit 36: Contribution to trade unions to sustainable growth and development		
Financial Literacy					
Cash and credit	Effect of cash and credit transactions of the accounting equation	Week 3	Unit 49: Recording of cash and credit transactions of a sole trader in the subsidiary journals	150–169	102–124
	Cash Receipts Journal, Cash Payments Journal, Debtors Journal, Cash Journal	Week 4	Unit 49: Recording of cash and credit transactions of a sole trader in the subsidiary journals (continued)		
	Posting to the General Ledger, Debtors and Creditors Ledger and Trial Balance	Week 5	Unit 51: Posting to the Debtors Ledger, Creditors Ledger and General Ledger		
			Unit 52: Preparing a Trial Balance Unit 53: Preparing a Trial Balance (continued) Unit 54: Preparing a Trial Balance (continued)		
Revision	Revise Term 1 to 4 content	Week 6			

PROGRAMME OF ASSESSMENT

Grade 7		
Term	Assessment task	Page references
1	Case Study	TG page 17
	Controlled test	TG page 31
2	Controlled test	TG page 57
3	Project	TG page 78
4	Controlled test	TG page 124

Grade 8		
Term	Assessment task	Page references
1	Data response	TG page 15
	Controlled test	TG page 28
2	Controlled test	TG page 51
3	Case study/Project	TG page 68
4	End-of-year examination	TG page 104

Grade 9		
Term	Assessment task	Page references
1	Assignment	TG page 13
	Controlled test	TG page 27
2	Mid-year examination	TG page 55
3	Project	TG page 78
4	End-of-the-year examination	TG page 134

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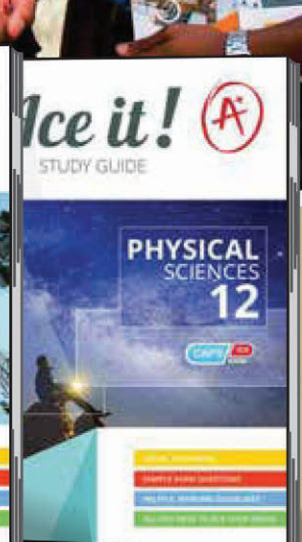
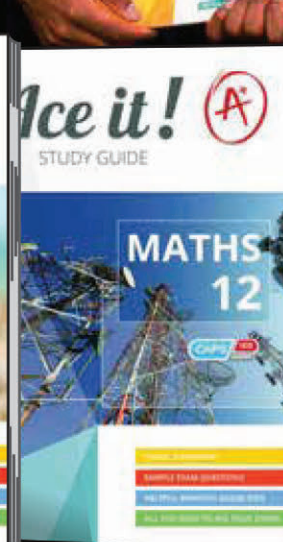
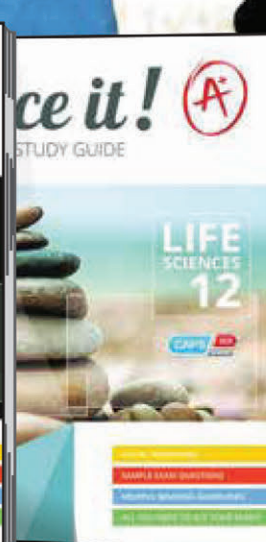
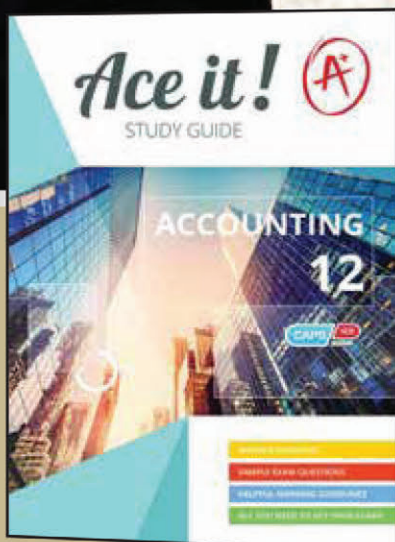
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