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2025



ECONOMIC AND MANAGEMENT SCIENCES

WORKSHOP MANUAL

GRADE 9

TERM 2



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GR. 9 WORKSHOP PROGRAMME FOR TERM 2 (2025)

1. OPENING AND WELCOME
2. PURPOSE OF THE WORKSHOP
3. SUBJECT PERFORMANCE IMPROVEMENT PLAN (SPIP)
 - Template
 - Drafting SPIP for Term 2 based on March 2025 performance.
4. EXPECTATIONS FOR 2025 (TERM 2)
 - 4.1 EMS TEACHERS FILE
 - Index
 - Educator's profile, etc.
 - 4.2 UNPACKING CONTENT FOR TERM 2
 - Annual Teaching Plan - Term 2
 - Teaching tips
 - Monitoring tool for content coverage v/s ATP
 - Informal activities for term 2 topics
5. ASSESSMENT
 - Informal: (2 activities per week.)
 - Formal: As per Annual Assessment programme
 - Taxonomies and cognitive levels in EMS
 - Framework for setting of quality-controlled tests.
6. RECORDING IN EMS
 - Recording in both SA-SAMS and EMS recording sheet
7. MODERATION
 - School based moderation (SBA)
 - District/provincial based moderation
8. SAMPLING OF SCRIPTS FOR ANALYSIS
9. ANNOUNCEMENTS AND CLOSURE

ECONOMIC AND MANAGEMENT SCIENCES
ANNUAL TEACHING PLAN: GRADE 9 – (2024)

TERM 2

TERM 2	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 8	WEEK 9	WEEK 10	WEEK 11
DAYS											
DATE COMPLETED										Notes on or guidelines for mid-year tests: • Must include all topics in term 1 and 2. • Minimum 100 marks • Paper 1: Financial Literacy: 50 marks. • Paper 2: The Economy (25 marks); Entrepreneurship (25 marks). • It is compulsory to complete all the topics as indicated in the teaching plan. • When teaching these topics, the context of the school be considered.	
CAPS TOPIC	Economy: Price Theory	Economy: Price Theory	Entrepreneurship: Sectors Of Economy	Financial Literacy: Credit Transactions	Financial Literacy: Credit Transactions	Financial Literacy: Credit Transactions	Financial Literacy: Credit Transactions	REVISION TERM 1+2 CONTENT (WHERE LEARNERS PERFORM POORLY)			
CORE CONCEPTS & SKILLS: CRITICAL THINKING, REASONING, VALUES, RESPECT, POSITIVE ATTITUDE	• Demand and supply • Law of demand • Demand schedule • Graphical illustration of demand curve	• Law of supply • Supply schedule • Graphical illustration of Supply curve • Graphical illustration of the demand and supply curve • Equilibrium price and quantity	• The primary, secondary and tertiary sector • Types of businesses found in each of the three sectors. • 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	• Credit sales: Debtors • National Credit Act (NCA) • Accounting cycle • Effect of transactions on the accounting equation	• Recording transactions in the Debtors Journal (DJ), posting to the General Ledger and Debtors Ledger	• Recording of receipts from debtors in the Cash Receipts Journal (CRJ), posting to the General Ledger and Debtors Ledger	• Recording transactions in the Debtors Journal and the receipts from debtors into the Cash Receipt Journal (CRJ) • Posting to the General Ledger and Debtors Ledger				
REQUISITE PRE-KNOWLEDGE	Market, goods, and services	Market, goods, and services	Businesses, factors of production, markets, goods, and services	Accounting concepts and the accounting equation	Accounting concepts and the accounting equation	Accounting concepts and the accounting equation	Accounting concepts and the accounting equation				
Resources (Excl. textbook) to enhance learning	Manual, item bank and EMS video clips	Manual, item bank and EMS video clips	Manual, item bank and EMS video clips	Manuals, item bank and EMS charts	Manuals, item bank and EMS charts	Manuals, item bank and EMS charts	Manuals, item bank and EMS charts				
Informal assessment; remediation	Discussion; Class tests; Case studies; Class/ Homework	Discussion; Class tests; Case studies; Class/ Homework	Discussion; Class tests; Case studies; Class/ Homework	Discussion; Class tests; Case studies; Class/ Homework	Discussion; Class tests; Case studies; Class/ Homework	Discussion; Class tests; Case studies; Class/ Homework	Discussion; Class tests; Case studies; Class/ Homework				
SBA FORMAL ASSESSMENT		Cognitive Levels: For All Tasks LO-30% MO-50% HO-20%		Mid-year Controlled Test Week: 10 -11 Paper 1 = 50 Paper 2 = 50 Duration: 60 mins each paper		Content covered: • Financial Literacy = 50% • Entrepreneurship = 25% • The Economy = 25%					

Notes on or guidelines for mid-year tests:

- Must include all topics in term 1 and 2.
- Minimum 100 marks
- Paper 1:** Financial Literacy: 50 marks.
- Paper 2:** The Economy (25 marks); Entrepreneurship (25 marks).
- It is compulsory to complete all the topics as indicated in the teaching plan.
- When teaching these topics, the context of the school be considered.

**ECONOMIC AND MANAGEMENT SCIENCES
GRADE 9 MONITORING TOOL FOR CURRICULUM COVERAGE
TERM 2 – RECOVERY ATP**

NAME OF SCHOOL		Expected week curriculum coverage	
Teacher: Surname & initials		Actual week curriculum coverage	
Number of Gr 9 learners		Percentage curriculum coverage	
Term (of monitoring)		Week no. (of visit)	

TERM 2 TOPICS

WEEK	TOPICS AND CONTENT	TOPICS Completed		NUMBER OF INFORMAL Activities (Expected/Actual)		QUALITY (All sub-topics and cognitive levels covered. Progression visible per topic e.g., tasks per topic from easier to more complex.)
		Y	N	EXP.	ACT.	
	Economy: Price Theory			[4]		
1	Demand and supply, law of demand, demand schedule and graphical illustration of demand curve			2		
2	Law of supply, supply schedule, graphical illustration of Supply curve, Graphical illustration of the demand and supply curve, equilibrium price and quantity			2		
	Entrepreneurship: Sectors of the economy:			[2]		
3	The Primary, secondary and tertiary sector, types of businesses found in each of the three sectors, The interrelationships of the three sectors.			1		
	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.			1		
	Financial Literacy: Credit Transactions			[8]		
4	Credit sales: Debtors, National Credit Act (NCA), Accounting cycle Effect of transactions on the accounting equation			2		
5	Recording transactions in the debtor's journal and posting to the debtor's ledger and general ledger			2		
6	Recording of receipts from debtors in the Cash Receipts Journal (CRJ), posting to the General Ledger (GL) and Debtors Ledger (DL).			2		

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ECONOMIC AND MANAGEMENT SCIENCES

TEACHING TIPS FOR THE MEDIATION OF 2025 ATP AND PROGRAMME OF ASSESSMENT

GR. 9 - TERM 2

WEEK	TOPIC	TEACHING TIPS AND GUIDELINES	RESOURCES
	General tips for all grades	Structuring of learners' workbooks: 1. It is advisable to cover all EMS workbooks together as one. This way learners will always have the correct workbook at school. Make sure that learners use the accounting workbooks correctly! <u>NO ACCOUNTING SHOULD BE DONE IN AN ORDINARY WORKBOOK, BY DRAWING LINES FOR COLUMNS!</u> 2. <u>Begin each term with a front page</u> which indicates the term and the major topics that will be treated during the term. 3. <u>Learners should write down the definitions from the glossaries or from the textbook, for the concepts taught during each lesson or new topic.</u> 4. Make sure learners write the following before they do any written work: The date, the main topic, e.g., Economic systems. the sub-topic, e.g. The planned economy The activity number in the textbook, as well as the page number. (e.g., Activity 1.8 page 6 of Viva EMS) This will make it easier to count the number of activities per topic when monitoring content coverage. Informal assessment: 5. Plan the number of activities per topic, by following the guidelines on the "Monitoring tool for content coverage and informal assessment". e.g., for economic systems only 2 activities are expected for the hours prescribed. 6. Plan for at least 2 informal activities per week. Give learners homework!	FOR LEARNERS: • 1 exercise book for topics other than Accounting • 8 Column-Creditors Journal, 3-column Journal, Double Ledger • Calculator and textbook FOR TEACHERS: • Correct CAPS policy document "GET CAPS AMENDMENTS" • 2025 Recovery ATPs (DBE website) • EMS glossaries in 2025 Term 2 workshop manual • Monitoring tool for content coverage and informal assessment – TERM 2 • Programme of Assessment • Teachers' Guide for textbook • Accounting posters

Week 1	ECONOMY Price theory: Demand and graphical illustration of a demand curve	- Start by explaining the definition of Demand. Note that we cannot say there is a demand for a product if the consumer is not able to pay the specific price! - Learners need to write the definitions of supply and the law of supply in their workbooks. - Explain the law of demand, by using a practical example! The lower the price, the higher the demand. Use arrows to explain the inverse relationship. $P \uparrow D \downarrow$ (An inverse relation between Price and Quantity demanded). When one variable goes up, the other one goes down. - Use a demand schedule to draw only the demand curve on the black board. Make sure learners will remember that the price is always on the vertical axis and the quantity demanded on the horizontal axis. - Ask learners to read the quantity demanded for different prices to ensure that they can interpret graphs.	- Use definitions from the Term 2 glossaries in the Workshop Manual. - See notes in previous Term 2 workshop manuals or use your textbook.
Week 2	THE ECONOMY Price theory: Supply and graphical illustration of a supply curve. The equilibrium point	- Explain the definition of Supply. - Explain the law of supply, by using a practical example. e.g., when Coke is sold at very low prices, the customers are only allowed to buy a maximum of 5. At low prices, quantities supplied is lower. Use arrows to explain the inverse relationship. $P \downarrow S \downarrow$ and $P \uparrow S \uparrow$ (a Direct relation between Price and Quantity supplied) - Learners need to write the definitions of supply and the law of supply in their workbooks. - Use a supply schedule to draw only the supply curve on the black board. <u>Combining the Demand and Supply curve on the same graph:</u> Colour code the demand in red and the supply in green. This is very important when learners must read info from the graph. - Explain the equilibrium point and show learners how to read the equilibrium price and equilibrium quantity from the graph. - Ask learners to read information from the graph by mixing demand and supply, to see if they know how to read demand info from the red curve and supply info from the green curve.	- Use definitions from the Term 2 glossaries in the Workshop Manual. - See notes in previous Term 2 workshop manuals or use your textbook.

Week 3	ENTREPRE-NEURSHIP Sectors of the economy:	• Differentiate between the 3 sectors in the economy, by starting with a practical example. e.g., the farmer has cows (primary sector). He is selling milk to the factory that produces yogurt (secondary industry). The factory is selling it to Checkers and Pick n Pay. (Tertiary industry) • Classify different businesses as belonging to the primary, secondary, or tertiary industries. • Briefly discuss the impact of these industries on our natural resources, by referring to pollution of water and land. • Explain and give examples of the types of skills required in each of the three sectors	
Week 4	FINANCIAL LITERACY Credit transactions	• Advantages of selling on credit. (Just briefly) • Use DoE poster of the CRJ to illustrate the difference between cash and credit sales. • Introduce the Debtors Journal: Explain the columns for Sales and Cost of sales. • Do at least 1 exercise on the DJ, including calculation of cost price, selling price. and mark-up. • Emphasise the alignment of figures and the correct use of rand/cent columns. • Explain the effect of credit sales on the accounting equation.	Use the DoE poster. Calculators are needed to calculate cost price and selling price.
Week 5	FINANCIAL LITERACY Recording transactions in the debtor's journal and posting to the debtor's ledger and general ledger	• Start by revising the classification of accounts under assets, owner's equity, and liabilities. e.g., a debtor is an asset that is created when a person or another business buys on credit from the business. • Explain the accounting equation by doing simple transactions first. • Draw T-accounts to demonstrate the double entry rule. Let learners do at least one exercise of this nature.	Accounting house poster. DoE poster with completed CRJ and CPJ. Poster of Trading Stock account.

Week 6+7	FINANCIAL LITERACY Recording transactions in the debtor's journal and posting to the debtor's ledger and general ledger	• Start by revising the classification of accounts under assets, owner's equity, and liabilities. e.g., a debtor is an asset that is created when he buys on credit from the business. When he pays his account, this asset is decreasing with the amount of the instalment. • Draw T-accounts to demonstrate the double entry rule. Let learners do at least one exercise of this nature. • Explain opening balances. Refer to the accounting house to illustrate debit and credit balances. • Demonstrate posting from the DJ and CRJ to the General Ledger on the black board. <u>Use DoE posters with completed CRJ and CPJ to save time!</u> • Explain the effect of credit sales and payments received from debtors on the accounting equation. • Do extra activities from previous exam papers, (e.g., interpreting of General Ledger accounts) <u>Use the DoE poster of the Trading Stock account to teach learners how to interpret an account.</u>	Accounting house poster. DoE poster with completed CRJ and CPJ. Poster of Trading Stock account. <i>Refer to the document below on the changes regarding cheques and electronic funds transfer</i>
Week 8+9	CONSOLIDATION Revision on term 2 content	• Do extra activities from previous exam papers: Examples: 1. Answering of short questions in Section A 2. Drawing of a demand and supply curve on the same axis 3. Interpreting of graphs 4. Recording of cash and credit transactions in the DJ, CRJ and CPJ 5. Posting to only 3 or 4 accounts from given journals or given totals of journals. 6. Interpreting of General Ledger accounts • Give learners the format of the Mid-year test / Paper 1 and paper 2	Questions from previous mid-year exam papers Format for the setting of the Mid-year test/ Paper 1+Paper 2
Week 10 - 11	FORMAL ASSESSMENT: Controlled test (see format for setting of Mid-year-controlled test / Paper 1+2 in Term 2 Workshop Manual for 2025)		Must include all topics of term 1+2 Paper 1: Financial Literacy (50) Paper 2: Economy (25) Entrepreneurship (25)

EMS - CONTENT DEVELOPMENT

CHANGES REGARDING CHEQUES

Accounting is a consistently evolving profession as illustrated by the recent announcement that cheques will no longer be accepted as a means of payment. It is important that the Accounting curriculum keeps abreast with the developments in the real business world. Obviously, it will take time for current textbooks to be revised and updated to include the recent developments. It is for this reason that guidance is hereby provided on how the activities in the textbooks should be adjusted to cater for the withdrawal of cheques.

GRADE 9 CASH TRANSACTIONS

Transactions	Source Documents	Journals	Ledger accounts	
Cash received for services rendered/donations received/ commission received, etc.	Cash register roll/tape (CRR/CRT) Cash invoice	CRJ	Dr Bank Cr All other contra accounts, e.g., Current income/Donations income, etc.	
Cash sales • Customer pays cash. • Customer uses card. (Credit card / debit card) • Customer paid by EFT	Cash register roll/tape (CRR/CRT) EFT reference / transaction record (supporting document)	CRJ	Sales Dr Bank Cr Sales	Cost of Sales Dr Cost of Sales Cr Trading stock
• Payments by EFT • Drawings by EFT (Transfer of funds to personal account)	EFT (with reference number) / Bank statement	CPJ	Dr Relevant contra account Dr Drawings Cr Bank	
Salaries (or wages) paid by EFT	EFT (with reference number) / Bank statement	CPJ	Dr Salaries Cr Bank	

ADDITIONAL CASH TRANSACTIONS

1. Credit and/or Debit Card sales / Internet or Online sales via EFT received			
Description	Source Document	Journal	Ledger accounts
Customer pays by credit/debit card OR EFT via online banking	CRR/CRT/RECEIPT (EFTs received are confirmed on the BS; it may also be accepted as the source doc)	CRJ	Sales / Selling price: Dr Bank; Cr Sales
			Cost of Sales / Cost price Dr Cost of Sales; Cr Trading stock

2. EFT received from debtors			
Description	Source Document	Journal	Ledger accounts
- A debtor can pay his/her outstanding debt by EFT and send proof of payment to the business. - The payment can reflect in the BS of the business immediately OR after a few days, depending on the banks used by debtors. The business ONLY records the EFT received when it is reflected in the BS or Transaction History which is continuously accessible online) NOTE: Reflect one date for the transaction and/or BS entry	Receipt (Online confirmation of payment received, sent) OR (EFT received is confirmed on the BS; it may also be accepted as the source doc)	CRJ	Dr Bank Cr Debtors Control Cr Debtor's A/c in the Debtors' Ledger (DL)

3. EFT paid to creditors			
Description	Source Document	Journal	Ledger accounts
- A creditor is paid by EFT (outstanding amount). Proof of payment is sent to the creditor. - This payment will immediately reflect on the BS of the business.	EFT (with reference number)	CPJ	Dr Creditors Control Dr Creditor's A/c in the Creditors' Ledger (CL) Cr Bank

GRADE 9 BASELINE ASSESSMENT**1. MATCH COLUMN A TO COLUMN B. ONLY WRITE DOWN THE CORRECT LETTER AS YOUR ANSWER.**

Column A		Column B	Answers
1. Asset	A	The depositing of cash received for safekeeping	
2. Debit	B	When income is more than expenses.	
3. Credit	C	An entry on the left-hand side of the ledger.	
4. Capital	D	Transactions which generate cash for the business, e.g. sales.	
5. Liabilities	E	Happening between two parties where ownership exchanges take place.	
6. Accounting equation	F	Possessions of the business.	
7. Owner's equity	G	Money which the owner contributes to starting the business.	
8. Transactions	H	All amounts are due by the business to other parties.	
	I	An entry on the right-hand side of the ledger.	

(8)**2. TRADING BUSINESS: ACCOUNTING EQUATION****Instructions:**

Analyse the transactions according to the answer sheets. The business sells goods with a profit markup of 50% on the cost price.

TRANSACTIONS:

1. Purchased stock from Simon Wholesalers for R8 000, paid with an EFT.
2. Sold goods with a cost price of R500.
3. Purchased equipment for cash from Heidi Traders for R9 000
4. Sold stock for cash, R1 500.
5. Received cash from M Melby as rent for a spare office, R900.
6. The owner withdrew R1 800 cash from the ATM for personal use.

(32)**GRAND TOTAL: 40**

2. ANALYSING TRANSACTIONS

Day	ASSETS		OWNER'S EQUITY		LIABILITIES	
	EFFECT	REASON	EFFECT	REASON	EFFECT	REASON
1						
2						
3						
4						
5						
6						
7						

BASELINE ASSESSMENT- PERFORMANCE ANALYSIS										
SUBJECT	EMS	TERM			TASK	Baseline assessment				
GRADE	9	MINIMUM PASS REQUIREMENT FOR EMS = 40% [L3]								
DATE WRITTEN		LEARNER PERFORMANCE IN THIS TASK								
EXAMINER		LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4	LEVEL 5	LEVEL 6	LEVEL 7	TOTAL NUMBER OF LEARNERS	AVERAGE %
MODERATOR		0 – 29%	30 – 39%	40 – 49%	50 – 59%	60 – 69%	70 – 79%	80 – 100%		
NUMBER OF LEARNERS PERFORMING AT THESE LEVELS										
QUESTION NUMBER	TYPE OF QUESTION	CONCEPT/SKILLS	ERRORS MADE BY LEARNERS IN TRYING TO ANSWER THE QUESTION			POSSIBLE CAUSE OF ERROR		INTERVENTION		
Example: Question 1.4	True or False	Asset	Learners answered “True “, to the statement: An asset is money contributed by the owner to start a business.			Do not know the definition of an asset		Poster on the wall with the definition and pictures of assets.		

GRADE 9 TERM 2 BASELINE ASSESSMENT**QUESTION 1**

1. MATCH COLUMN A TO COLUMN B. ONLY WRITE DOWN THE CORRECT LETTER AS YOUR ANSWER.

Column A		Column B	Answers
9. Asset	A	The share of the owner in the business	F✓
10. Debit	B	When income is more than expenses.	C✓
11. Credit	C	An entry on the left-hand side of the ledger.	I✓
12. Capital	D	Transactions which generate cash for the business, e.g. sales.	G✓
13. Liabilities	E	Happening between two parties where ownership exchanges take place.	H✓
14. Accounting equation	F	Possessions of the business.	J✓
15. Owner's equity	G	Money which the owner contributes to starting the business.	A✓
16. Transactions	H	All amounts are due by the business to other parties.	E✓
	I	An entry on the right-hand side of the ledger.	
	J	The business's assets are always equal to the owner's equity plus the liabilities.	

2. ANALYSING TRANSACTIONS

Day	ASSETS		OWNER'S EQUITY		LIABILITIES	
	EFFECT	REASON	EFFECT	REASON	EFFECT	REASON
1.	-8000✓ +8000✓	Bank cash decreases✓ Trading stock increases✓				
2.	+750✓ -500✓	Bank increases✓ Trading stock decreases ✓	+750✓ -500✓	Sales (income earned)✓ Cost of goods sold✓		
3.	+9000✓	Equipment increases✓			-9000✓	Creditors increases✓
4.	+1500✓ -1000✓	Bank/ Cash decreases✓ Trading stock decreases✓	+1500✓ -1000✓	Sales (income earned)✓ Cost of goods sold✓		
5.	+900✓	Bank/ Cash decreases✓	+900✓	Rent income earned✓		
6.	-1800✓	Bank/ Cash decreases✓	-1800✓	Drawings (decrease owner's interest)✓		

ACTIVITIES: TERM 2 TOPICS

THE ECONOMY – PRICE THEORY

Demand refers to Consumers/ Households

Demand schedule

Price – the amount of money that has to be paid to acquire given product
e.g. Ice cream

When the Price is R2, the quantity demand for Ice cream is 250

When the Price is R10, the quantity demand for Ice cream is 50

Price (R)	Quantity demanded
R2	250
R4	200
R6	150
R8	100
R10	50

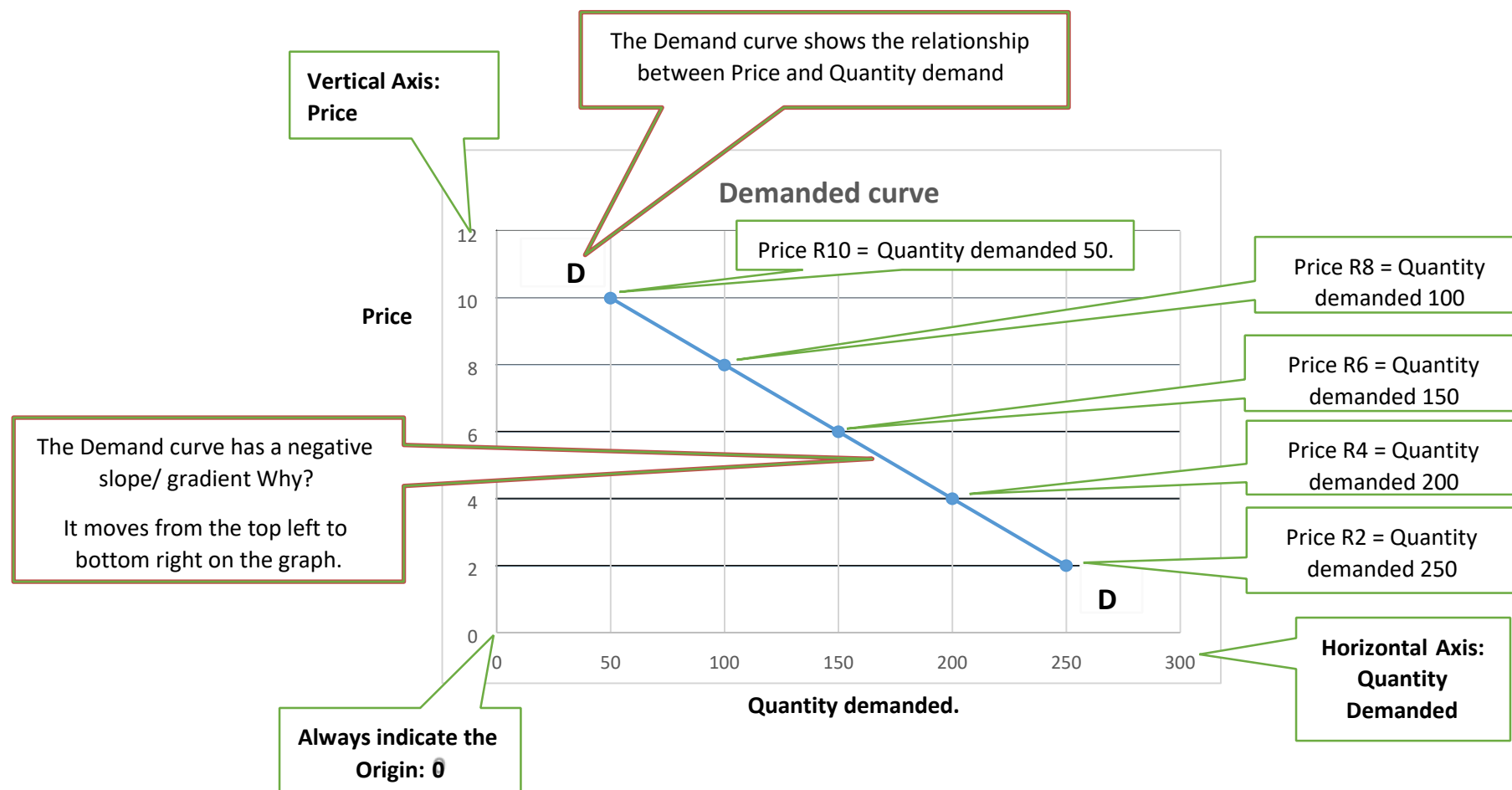
How do I interpret the Demand Schedule for Ice cream?

When the price is R2, 250 consumers are willing and able to buy the Ice cream

When the Price is R10, 50 consumers are willing and able to buy the Ice cream.

The slope of the demand curve has a negative slope/ gradient – runs from top left to bottom right on the graph.

The demand curve for Ice cream



The slope of the demand curve has a negative slope/ gradient – runs from top left to bottom right on the graph.

ACTIVITY 1

1.1. Indicate whether the following statements are TRUE or FALSE. Write only the word true or false in the space provided.

	STATEMENT	ANSWER
1.1.1	The definition of demand refers to the quantity of a product or service consumers are willing and able to buy at different prices.	
1.1.2	If the price is low, the consumer will buy less.	
1.1.3	A movement on the demand curve refers to a change in the quantity demanded with a change in the price of the product	
1.1.4	The gradient of the demand curve is from top left to bottom right.	
1.1.5	On the demand curve the vertical axis shows price (R) and the horizontal axis shows the quantity.	

(5x1) (5)

1.2. Choose a description from column B that matches the item in Column A. Write only the letter (A – G) next to the question numbers (2.1 to 2.5)

Column A	Column B
1.2.1 Consumer	A. The quantity demanded (bought) by one person
1.2.2 Demand	B. If the price increases the quantity demanded will decrease and if the price decrease the quantity demanded will increase
1.2.3 Law of demand	C. The users of goods and services
1.2.4 Demand schedule	D. It is a graph that shows the quantity of a product or service that consumers can and want to buy at different prices
1.2.5 Demand curve	E. Quantity of a product or service that consumers are willing and able to buy at different prices
	F. A table showing the quantity of a product or service at different prices
	G. The quantity demanded (bought) by all consumers

(5x1) (5)

TOTAL: 10

ACTIVITY 2

- 2.1. Study the demand schedule and answer the question below the demand schedule for Pullovers.

Price (R)	Quantity demanded Pullovers
20	200
40	160
80	120
100	100
120	80
140	40

- 2.2.1. Use the information in the demand schedule and draw the demand curve and label it accordingly. Answer the questions that follow.

(9)



- 2.2.2 Answer the following questions.

- 2.2.2.1. If the price of a Pullover is R120, what will the quantity demanded be?

(1)

- A. 240 pullovers
- B. 80 pullovers
- C. 200 pullovers
- D. 120 pullovers

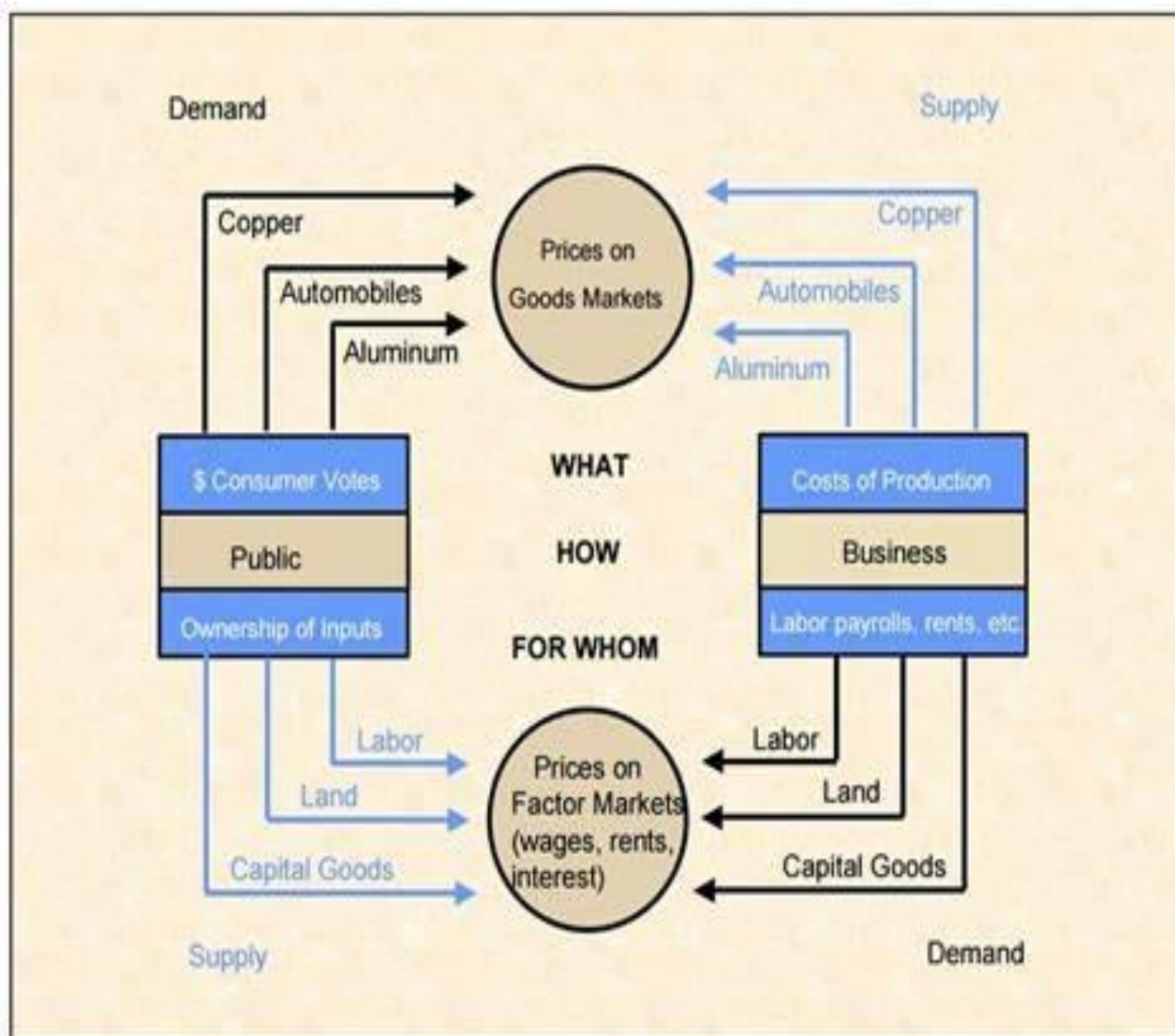
2.2.2.2. If the price of the pullovers decreases, the quantity demanded will ... (1)

- A. Decrease
- B. Increase
- C. Remain the same.
- D. double

2.2.3 Explain the slope of the demand curve (2)

2.2.4 What is the relationship between demand and price? Give TWO points. (2)

TOTAL: 15



Supply refers to the Producers/ Suppliers/ Manufactures

Supply schedule

How do I interpret the demand Schedule for Ice cream?

Price (R)	Quantity Supplied
5	50
10	100
15	150
20	200
25	250

When the Price is R5 the quantity Ice cream supplied is 50

When the price is R5, the suppliers are willing to sell 50 Ice creams.

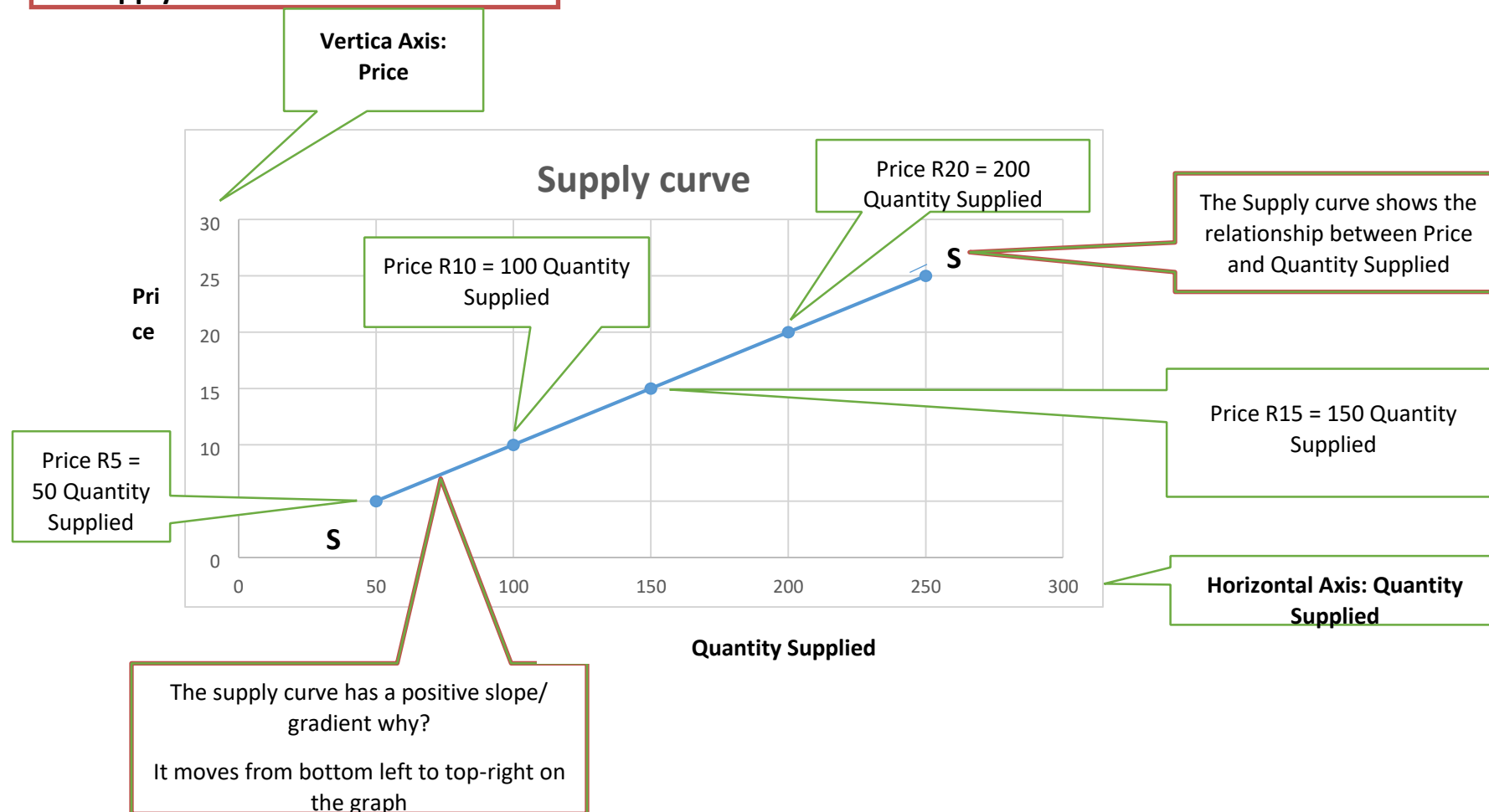
When the Price is R25 the quantity Ice cream supplied is 250

When the Price is R25, suppliers are willing to sell 250 Ice creams.

This illustrates the Law of Supply

The slope of the supply curve has a positive slope/ gradient – runs from bottom left to top right on the graph.

The supply curve for Ice cream



The slope of the supply curve has a positive slope/ gradient – runs from bottom left to top right on the graph

ACTIVITY 3

3.1 Study the table below and answer the questions that follow.

The supply schedule for Ice cream

PRICE (R)	QUANTITY SUPPLIED – ICE CREAM
2	10
4	50
6	90
8	120
10	140

3.1.1. Use the information in the supply schedule and draw the supply curve. (9)



- 3.1.2 How many **Ice creams** are the suppliers willing to sell at R8? (1)
- 3.1.3 Describe the slope of the supply curve. (2)
- 3.1.4 Briefly describe the law of supply. (2)
- 3.1.5 Explain the relationship between supply and price. (2x2) (4)
- 3.1.6 Give one term for each of the following: (2x1) (2)
- 3.1.6.1. ... is how prices come about through the interaction of supply and demand.
- 3.1.6.2. ... is the quantity of a product or service that suppliers can and want to produce at different price levels.

TOTAL: 20**ACTIVITY 4**

- 4.1 Choose a description from COLUMN B that matches the item in COLUMN A. Write only the (A – D) next to the question numbers (1.1 to 1.3). (3)**

Column A	Column B
4.1.1 Market equilibrium	A. It is where the quantity demanded in the market is equal to the quantity supplied in the market
4.1.2 Market equilibrium quantity	B. The price at which the quantity demanded equals the quantity supplied
4.1.3 Market equilibrium price	C. The price at which the supply and demand for a product are the same
	D. It is where the quantity demanded in the market is less than the quantity supplied in the market

- 4.2 Study the demanded and supply curve for Caps' and Pullovers' below and answer the questions that follow. (17)**

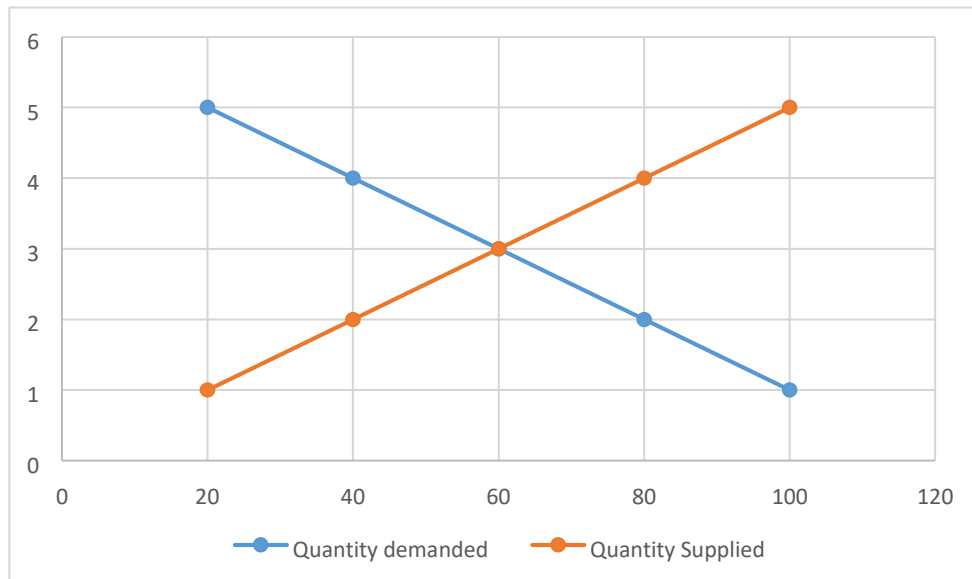
PRICE (R)	QUANTITY DEMANDED	QUANTITY SUPPLIED
20	200	40
40	160	80
50	120	120
70	80	160
90	40	200

- 4.2.1. Use the above schedule and draw a supply and demand curve on the same graph. (9)
- 4.2.2. Name the point where demand and supply meet. (2)

- 4.2.3. Indicate what the price and quantity would be at the point identified in **Question 4.2** (2)
- 4.2.4. Briefly explain the law of supply for Caps and Pullovers. (2)
- 4.2.5. What type of relationship exists between the price and the quantity supplied? (2)

TOTAL: 20**ACTIVITY 5**

Study the demand and supply curves below and answer questions that follow.

Demand and Supply curves for Pens

- 5.1. Name the TWO axes. (2)
- 5.2. What is the point called where demand and supply intersect? (2)
- 5.3. When the price of a product is R3, what will the equilibrium quantity be? (2)
- 5.4. How many pens are consumers willing to buy at a price of R4? (2)
- 5.5. How many pens are the producers willing to supply at R1? (2)

TOTAL:10

ENTREPRENEURSHIP – SECTORS OF THE ECONOMY

CONTENT SUMMARY

The three main business sectors

SECTOR	DESCRIPTION	EXAMPLES
Primary	- Obtains raw material from nature. - Natural resources are sold to the secondary sector as raw materials. - Natural resources which are not man-made like coal, gold, fish and livestock are extracted from this sector	- Mining - Fishing - Agriculture - Forestry
Secondary	- Convert raw material into final goods ready for consumption by the consumers! - It includes the manufacturing factories, construction, and energy generation	- Manufacturing industry - Construction industry - Generation of electricity - Provision of water
Tertiary	- All industries that offer services to other businesses and consumer - Also known as the service industry - Includes services from transport, banking, legal and health	- Retailers and Wholesalers - Banks and Insurance - Transportation - Tourism and Hospitality

INTERRELATIONS – although the sectors function separately, they are nonetheless interconnected and interdependent

The primary sector needs machinery, tools, and equipment from the secondary sector so that mining can take place and they also need services from the tertiary sector	The secondary sector needs raw materials from the primary sector to manufacture products as well as services from the tertiary sector	The tertiary sector uses the manufactured goods to sell to consumers
--	--	---

The ROUTE of chocolate from the PRIMARY to the TERTIARY SECTOR

	Primary sector - Extracts raw materials. - E.g., Harvesting cocoa beans
	Secondary sector - Raw materials are processed. - e.g., dried cocoa refined to a roasted nib by winnowing and roasting
	Tertiary sector - sales to consumer - e.g., chocolate is sold in retail stores

Sustainable use of resources - means **using resources wisely keeping in mind the need of future generations.**

- right balance between using the resources to meet our present needs and conserving them for future.

- | | |
|---------|-----------|
| • Reuse | • recycle |
|---------|-----------|

ENTREPRENEURSHIP – SECTORS OF THE ECONOMY

ACTIVITY 1: Multiple choice questions

(5.x1) (5)

- 1.1 Various possible options are provided as answers to the following questions. Choose the correct answer and write only the letter (A-D) next to the question number (1.1.1 - 1.1.5)
- 1.1.1 Identify the product or service that is not part of the secondary sector.
- A. Printing press
 - B. Construction company
 - C. Doctor
 - D. Fish monger
- 1.1.2 The is the part of an economy that extracts natural resources from the physical environment and sells these as raw materials to businesses in the secondary sector for processing.
- A. Secondary sector
 - B. Tertiary sector
 - C. Primary sector
 - D. Formal sector
- 1.1.3 The Secondary Sector (Manufacturing) is that part of the economy where businesses take the ... produced in the Primary Sector and transform them into ...
- A. Raw materials; goods
 - B. Secondary materials; primary sector
 - C. Services; raw materials
 - D. Product; secondary materials
- 1.1.4 Which sector of industry is also known as the service sector or the service industry.
- A. Mining industry
 - B. Primary
 - C. Secondary
 - D. Tertiary
- 1.1.5 If the ... sector does not use resources sustainably, there will be a shortage of resources for manufacturing goods.
- A. primary
 - B. foreign
 - C. secondary
 - D. tertiary



1.2 Choose the correct word(s) in the brackets. Underline the answer next to the question number (1.2.1 - 1.2.5) (4x1) (4)

1.2.1 The primary sector of industry is also called (extraction/ distribution).

1.2.2 Most workers in the primary sector are (skilled/ unskilled).

1.2.3 When a sector becomes mechanised, it means labour is replaced using (procedures/machines)

1.2.4 (Extraction/Distribution) of resources must be at a slower pace so that nature is able to reproduce them.

1.3 Read the scenario below and then answer the questions that follow.

A potato farm must get the services of an accountant to do its books and taxes. The farmer needs fertilizer and pesticides that farming use in large quantities.



1.3.1 Identify the **TWO** sectors in the economy from the scenario above. (2)

1.3.2 Name the 3 R's which businesses need to consider when using resources sustainably. (3)

1.3.3 Explain the interrelatedness between these three sectors with reference to the production of potato chips. (6)

TOTAL: 20

ACTIVITY 2

Case study/scenario

Read the following scenario and answer the questions that follow.

Jantjie's teacher started the topic 'Sectors in the Economy'. He has been listening carefully to the teachers' explanation especially the part of production and how the three sectors complement each other.

2.1 List TWO types of businesses found in each sector (6)

2.2 What level of skills do workers need to have in the manufacturing sector? Explain your answer. (3)

2.3 Explain ONE way in which businesses in the tertiary sector can support the sustainable use of resources in the environment. (2)

TOTAL: 20

FINANCIAL LITERACY – CREDIT TRANSACTIONS

Analysis of transactions on the accounting equation

Transaction 1: The owner, A Adams deposits his capital contribution into the Bank account of the business; R50 000. Issued receipt 01.

How do we reason this? We look at what happens:

- The business receives money. The money is an asset, therefore the assets increases, because the assets increase, the bank account is debited.
- At the same time the business receives capital, which increases the owners' interest in the business, therefore the owners' equity increases, and the capital account has to be credited.

ASSET		
Dr (+)	BANK	Cr (-)
	50 000	

OWNERS' EQUITY		
Dr (-)	CAPITAL	Cr (+)
		50 000

SOLUTION FOR TRANSACTION 1

No.	Source document	Journal	General ledger		Accounting equation		
			Account debited	Account credited	Assets	Owners' equity	Liabilities
1.	REC 01	CRJ	Bank	Capital	+50 000	+50 000	-

Transaction 2: Purchased merchandise by credit card from G&R Wholesalers, R14000.

How do we reason this? We look at what happens:

- **The business receives trading inventory.** The trading inventory is an asset, therefore the assets increase, because the assets increase, the trading inventory account is debited.
- **At the same time the business spends money.** The money is an asset, therefore the assets decrease, because the assets decrease, the bank account is credited.

ASSET		
Dr (+)	BANK	Cr (-)
		14 000

ASSET		
Dr (+)	TRADING INVENTORY	Cr (-)
14 000		

SOLUTION FOR TRANSACTION 2

No.	Source document	Journal	General ledger		Accounting equation		
			Account debited	Account credited	Assets	Owners' equity	Liabilities
2.	B/S	CPJ	+Trading inventory (Stock	Bank	-14 000 +14 000	-	-

Transaction 3: Pay R1 500 by EFT, Water and Electricity account at the municipality.

How do we reason this? We look at what happens:

- The business receives water and electricity but uses it. **Therefore the water and electricity is an expense, which decreases the owners' equity**, therefore the water and electricity account is debited.
- At the same time the business spends money. **This means that the money in the bank will decrease, (an asset decreases), therefore the bank account is credited.**

ASSET		
Dr (+)	BANK	Cr (-)
		1 500

OWNERS' EQUITY		
Dr (-)	WATER AND ELECTRICITY	Cr (+)
	1 500	

SOLUTION FOR TRANSACTION 3

No.	Source document	Journal	General ledger		Accounting equation		
			Account debited	Account credited	Assets	Owners' equity	Liabilities
3.	B/S	CPJ	Water and electricity	Bank	-1 500	- 1 500	-

Transaction 4: Cash sales of merchandise according to the cash register roll, R12 000 (Cost price R9 600)

How do we reason this? We look at what happens:

- The business receives money. The money is an asset, therefore the assets increase. Because the assets increase, the bank account is debited.
- At the same time sales took place. Sales is an income for the business, which increases the owners' equity, therefore the sales account is credited.

ASSET		
Dr (+)	BANK	Cr (-)
	12 000	

OWNERS' EQUITY		
Dr (-)	SALES	Cr (+)
		12 000

- When the sales take place, inventory is also leaving the business, but the business had to incur a cost to get the inventory in the shop, being the cost of sales. The cost of sales is an expense which decreases the owners' equity, therefore the cost of sales account is debited.
- At the same time the trading inventory decreases (it was sold). Inventory is an asset that decreases, therefore the trading inventory account is credited.

OWNERS' EQUITY		
Dr (-)	COST OF SALES	Cr (+)
	9 600	

ASSET		
Dr (+)	TRADING INVENTORY	Cr (-)
		9 600

SOLUTION FOR TRANSACTION 4:

No.	Source document	Journal	General ledger		Accounting equation		
			Account debited	Account credited	Assets	Owners' equity	Liabilities
4.	CRR/CRT	CRJ	Bank	Sales	+12 000	+12 000	-
			Cost of sales	Trading stock	-9 600	-9 600	-

Transaction 5: Credit sales of merchandise to J Langalibalele; issued invoice 100; R12 000. (Cost price R9 600)

How do we reason this? We look at what happens:

- The business although does not receive money, it is owed more money. The money owed is an asset, therefore the assets increase. Because the assets increase, the Debtors Control account is debited.
- At the same time sales took place. Sales is an income for the business, which increases the owners' equity, therefore the sales account is credited.

ASSET		
Dr (+)	DEBTORS' CONTROL	Cr (-)
	12 000	

OWNERS' EQUITY		
Dr (-)	SALES	Cr (+)
		12 000

- When the sales take place, inventory is also leaving the business, but the business had to incur a cost to get the inventory in the shop, being the cost of sales. The cost of sales is an expense which decreases the owners' equity, therefore the cost of sales account is debited.
- At the same time the trading inventory decreases (it was sold). Inventory is an asset that decreases, therefore the trading inventory account is credited.

OWNERS' EQUITY		
Dr (-)	COST OF SALES	Cr (+)
	9 600	

ASSET		
Dr (+)	TRADING INVENTORY	Cr (-)
		9 600

SOLUTION FOR TRANSACTION 5:

No.	Source document	Journal	General ledger		Accounting equation		
			Account debited	Account credited	Assets	Owners' equity	Liabilities
4.	Inv. 100	DJ	Debtors' Control	Sales	+12 000	+12 000	-
			Cost of sales	Trading stock	-9 600	-9 600	-



FINANCIAL LITERACY – CREDIT TRANSACTIONS

ACTIVITY 1: 50 MARKS

Analyse the following transactions according to the following columns:

No	Source document	Journal	General ledger		Accounting equation		
			A/c Dr	A/c Cr	Assets	Owners' equity	Liabilities b)
1.	Rec. 99	CRJ	Bank	Capital	+20 000	+20 000	0

- The owner increases his capital contribution from R80 000 to R100 000. Issued a receipt number 99.
- Pay the weekly wages with a EFT, R3 500.
- Receive a computer, R7 600 and a desk, R2 100 from Walton's'. Paid by EFT.
- Credit sales of merchandise to B Spencer, R7 800. (profit mark-up 25%); Invoice No 54 issued
- Received R2 400 from R. Moodie, for the rent of a storeroom.
- Bought stationery from CNA, R310. Paid by EFT.
- Sold goods on credit to J Mavuso, R510.00 ((profit mark-up 25%) Issued Invoice. No 55

ACTIVITY 2: 40 MARKS

HomeBuilders Suppliers is owned by R. Manganye. You were appointed as his bookkeeper.

Required

- Debtors journal – analysis columns for Sales and Cost of sales
- Cash Receipts journal – analysis columns for Analysis of Receipts; Bank; Sales; Cost of sales; Debtors control and.
- Post the Journals to Debtors Ledger accounts for G. Young and P. Ngobeni

TRANSACTIONS - November 2021

- Credit sales to G. Young, R979,50. (Cost price, R653) Issued invoice 112.
- Sold goods with a cost price of R580,00 on credit to P. Ngobeni. Invoice 113 was issued for R870,00.
- Credit sales to:
 - P. Ngobeni, R564,00, as per invoice 114. (Cost price, R376,00)
 - G. Young, R1 017,00, as per invoice 115. (Cost price, R678,00)
- Issued the following receipts:
 - No. 687 to G. Young for R771,50 as part payment on his account.
 - No. 688 to P. Ngobeni in full settlement of her account.

ACTIVITY 3: 30 MARKS

Mkhuseli Hleza is the owner of HM General Dealers. You were recently appointed as her bookkeeper. You are required to record the following transactions for June 2021 in the following journals:

- 3.1. Cash Receipts Journal with analysis columns for Analysis of receipts; Bank; Sales; Cost of sales; Debtors control and Sundry accounts.
- 3.2. Cash Payments Journal with analysis columns for Bank; Trading stock; Wages; Stationery and Sundry accounts.
- 3.3. Debtors Journal with analysis columns for Sales and Cost of sales.
- 3.4. Post the CRJ, CPJ and the DJ to the below listed accounts in the ledgers.
(20)

Ledger and Debtors Ledger accounts

GENERAL LEDGER	DEBTORS LEDGER
Debtors control	H. Maguire
Trading stock	
Sales	
Cost of sale	

TRANSACTIONS - JUNE 2021

- 1 M Hleza contributed R25 000,00 capital and deposited it directly into the bank account of HM General Dealers. Issued receipt no.01.
- 2 Paid the following via EFT: EFT No. 001 to Jacksons Suppliers for trading stock, R7 600,00. EFT No. 002 to Office Fitters for equipment, R9 540,00 and stationery, R210,00.
- 5 Goods, originally purchased for R2 600, was sold for cash, according to the Cash register roll. The business uses a profit mark-up of 25% on cost price. (15)
- 10 Electronically transferred R3 500,00 to Business Rentals to pay the month's rent. (12)
- 14 Paid for the two weekly wages Via EFT No. 004 R2 000. (3)
- 18 Sold goods on credit to H Maguire, R890,00. (Cost of sales, R712,00). Issued invoice D01.
- 24 Cash sales according to the cash register roll, R2 460,00.
(Cost of sales, R1 968,00)
Received cash from H Maguire, R445,00 in part settlement of his account. Issued receipt 02.

ACTIVITY 4: 40 MARKS

The following information was taken from the records of Klop Traders.

Required:

- 4.1 Enter the transactions in the Debtors Journal (DJ5). **(6)**
- 4.2 Enter the transactions in the Cash Receipts Journal (CRJ5). **(20)**
- 4.3 Analyse transactions on 5th and 17th May 2020 as indicated below. **(14)**

	General Ledger		Accounting Equation		
Date	Account debited	Account credited	Assets	Owner's Equity	Liabilities
e.g.	Wages	Bank	-500	-500	0

Transactions for May 2020:

- 5 Sold goods with a selling price of R340 (cost price R272) on account to B Parker. Issued invoice no. 38 to him
- 10 Cash sales amounted to R4 600 (cost price R3 680). Cash register roll 78
- 14 P Ntshangase bought merchandise on account for R1 500 (cost price R1 200)
- 17 Received R2 000 from B Parker in payment of his account. Receipt no. 9 issued

- 30 Received R6 000 from a tenant, A Mabaso for the monthly rent

Received a bank notification, corroborated by the bank statement of a deposit made by P Ntshangase in settlement of his account as on 14 May 2020

ACTIVITY 5: 30 MARKS

You are provided with information relating to Brooklyn Traders

Required:

- 5.1 Post to the following accounts in the General Ledger:

Trading Stock B5 **(9)**
Debtors Control B6 **(7)**

- 5.2 Post to the Debtors ledger accounts of:
T Dladla and; **(8)**
R Ramaphosa **(6)**

Information**Balances/ totals on 1 May 2020**

Trading stock	B5	R22 800
Debtors Control	B6	R 6 700

Debtors List of balances on 1 May 2020

R Ramaphosa	D1	R3 900
T Dladla	D2	R2 800

					sales
123	8	T Dladla	D2	6 300	4 200
124	15	R Ramaphosa	D1	12 750	8 500
125	26	T Dladla	D2	3 300	2 200
				22 350	14 900

Debtors Journal of Brooklyn Traders – May 2020 DJ6

Inv.		Fol	Sales	Cost of
------	--	-----	-------	---------

CASH RECEIPTS JOURNAL OF BROOKLYN TRADERS – MAY 2020

CRJ6

Doc	Day	Details	Fol	Analysis of receipts	Bank	Sales	Cost of sales	Debtors Control	Sundry Account		
									Amount	Fol	Details
CRR18	14	Cash/ Sales		6 750		6 750	4 500				
Rec 19		T Dladla		6 300	13 050			6 300			
Rec 20	30	R Ramaphosa		8 000	8 000			8 000			
					21 050	6 750	4 500	14 300			

GENERAL LEDGER

ACTIVITY 6: 40 MARKS

You are provided with information taken from the books of Zillion Traders for June 2020.

Required:

Use the opening balances as well as the DJ and the CRJ provided, to post to the following accounts in the General Ledger and Debtors Ledger:

Trading stock	(9)
Debtors control	(8)
Sales	(5)
Cost of sales	(6)

DEBTORS LEDEBTORS LEDGER

K Motaung	(6)
-----------	-----

S Baxter (6)

N.B.: Balance/ close off the accounts at the end of the month

Information:

A. Balances on 1 June 2020

Trading stock	B5	R13 800
---------------	----	---------

B. Journals on 30 June 2020:

Debtors control	B6	R 7 600
Sales	N1	R19 000
Cost of sales	N2	R 9 500

Debtors list of balances

K Motaung	D7	1 800
S Baxter	D8	600

DEBTORS JOURNAL OF ZILLION TRADERS – JUNE 2020

DJ7

Invoice No.	Day	Debtors	Fol	Sales	Cost of Sales
11	18	K Motaung	D7	1 900	800
12	24	S Baxter	D8	720	360
				2 620	1 160

CASH RECEIPTS JOURNAL OF ZILLION TRADERS – JUNE 2020

CRJ7

Doc.No.	Day	Details	Fol	Analysis of receipts	Bank	Sales	Cost of sales	Debtors Control	Sundry Account		
									Amount	Fol	Details
Rec 9	14	A Zimdola		20 000					20 000		Capital
CRR 6		Cash/ Sales		3 600	23 6000	3 600	1 800				
Rec 10	20	S Baxter		200	200			200			
Rec 11	27	K Motaung		1 400	1 400			1 400			
					25 200	3 600	1 800	1 600			

MARKING GUIDELINES

THE ECONOMY: PRICE THEORY - DEMAND AND SUPPLY

ACTIVITY 1

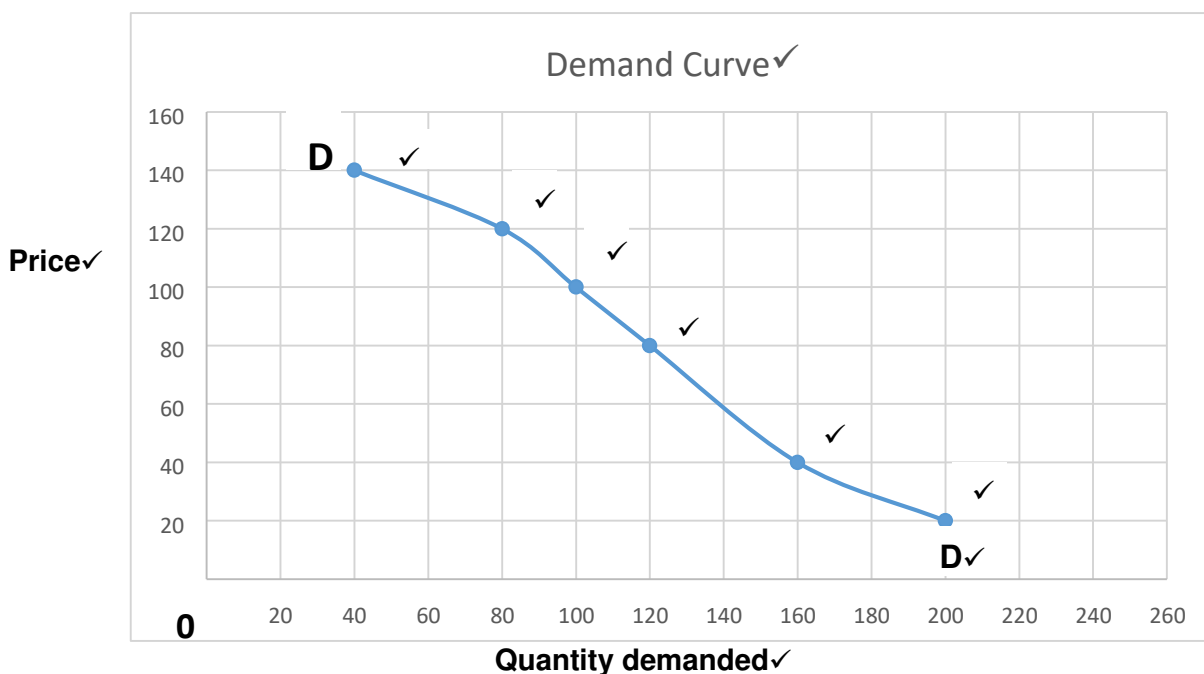
TRUE OR FALSE (10)	
1.1.1	T✓
1.1.2	F✓
1.1.3	T✓
1.1.4	T✓
1.1.5	T✓

MATCH – COLUMN (10)	
1.2.1	C✓
1.2.2	E✓
1.2.3	B✓
1.2.4	F✓
1.2.5	D✓

TOTAL: 10

ACTIVITY 2

2.2.1



2.2.2.1 80✓

2.2.2.2 Increases✓

2.2.3 The demand curve has a negative slope, from the top left to bottom right✓✓

2.2.4 Relationship between demand and price

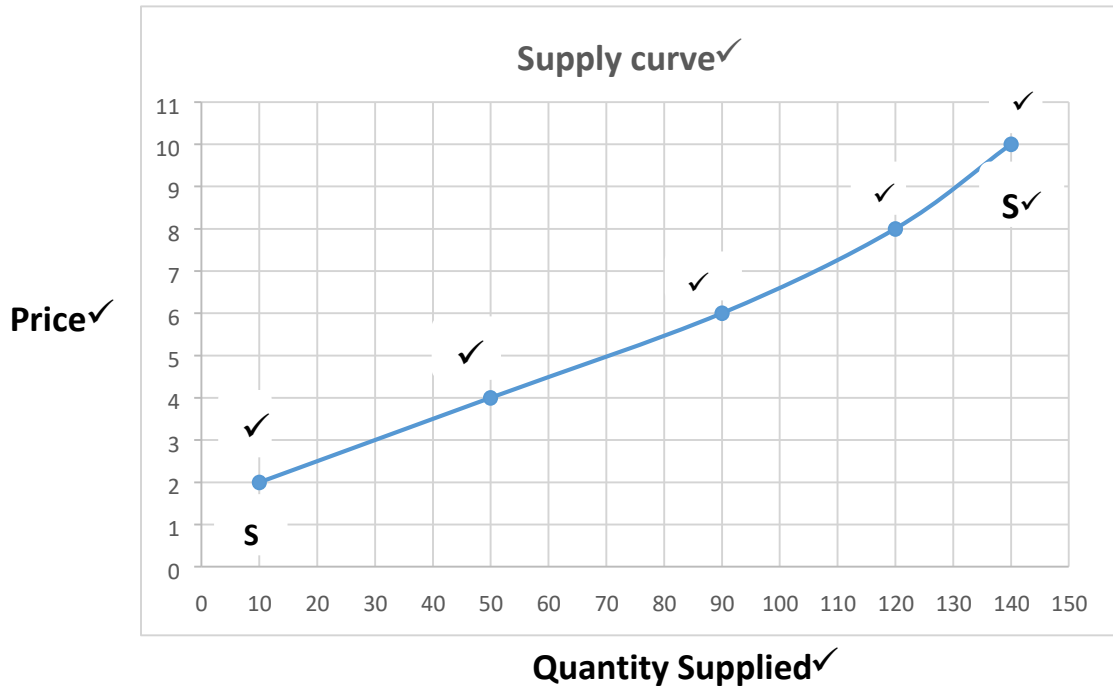
- there is an opposite relationship between price and demand✓
- buyers are inclined to buy less as soon as the price of goods and services increase and will buy more if the price of goods and services drops✓
- this behaviour takes place if all factors are the same✓
- Demand is directly influenced by price✓

Any **TWO** valid points

TOTAL: 15

ACTIVITY 3

3.1.1



(9)

3.1.2 120✓

3.1.3. The supply curve has a positive slope/ The supply curve moves upward from left bottom to right top✓✓

3.1.4. If the price increases the quantity supplied will increase and if the price decrease the quantity supplied will also decrease✓✓

3.1.5.

- There is a direct relationship between price and supply.✓✓
- Sellers tend to sell more when the price of goods or services increases and to sell less when the prices of goods or services falls.✓✓
- Supply is influenced by price✓✓ Any **TWO** valid points

3.1.6

3.1.6.1 Price theory✓

3.1.6.2 Supply✓

TOTAL: 20

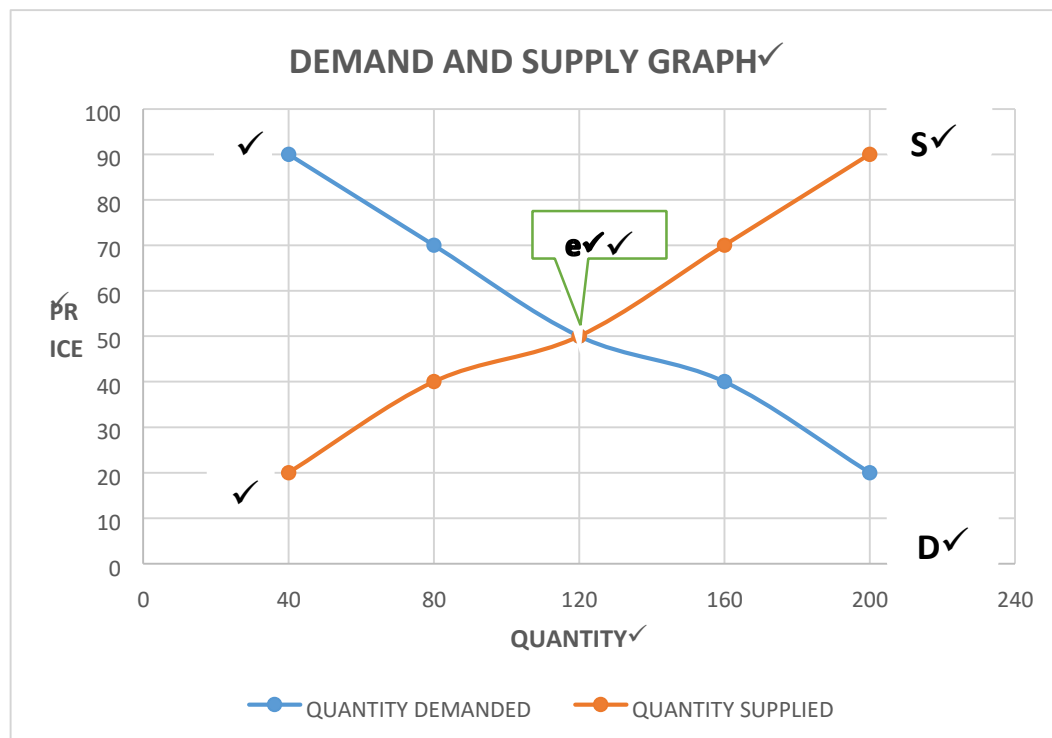
ACTIVITY 4**4.1 Answer (3)**

4.1.1	C✓
4.1.2	A✓
4.1.3	B✓

4.2 Study the demanded and supply curve for Caps' and Pullovers' below and answer the questions that follow.

(17)

4.2.1

(9)

4.2.2 e – equilibrium point✓✓

(2)

4.2.3

(2)

- Price = R50✓
- Quantity = 120✓

4.2.4 As the price of goods and services increase✓, the quantity of goods and services offered by the suppliers increase✓

(2)

4.2.5 Direct relationship (Positive)✓✓

(2)**TOTAL: 20**

ACTIVITY 5

5.1

- Vertical axis – Price✓
- Horizontal axis – Quantity✓

5.2 Equilibrium point✓✓

5.3 = 60✓✓

5.4 = 40 pens✓✓

5.5 = 20 pens✓✓

TOTAL: 10

MARKING GUIDELINES

ENTREPRENEURSHIP – SECTORS OF THE ECONOMY

ACTIVITY 1

- 1.1.1 C✓
 1.1.2 C✓
 1.1.3 A✓
 1.1.4 D✓
 1.1.5 C✓

(5)

- 1.2.1 Extraction✓
 1.2.2 Unskilled✓
 1.2.3 Machines✓
 1.2.4 Extraction✓

(4)

1.3.1

Primary sector- A potato farmer✓
 Tertiary sector – An accountant✓

(2)

1.3.2

- Reduce✓
- Recycle✓
- Reuse✓

(3)

1.3.3 A potato farmer (primary sector) harvest potato from their farm✓✓, cleans and packaged to be supplied to chips making factories (secondary sector)✓✓. The chips are then ordered and delivered to retailers who sell them to the public (tertiary sector)✓✓.

TOTAL: 20

ACTIVITY 2

SECTORS OF THE ECONOMY

- 2.1 Primary Sector – A piece of wood is extracted from trees.✓✓
 Secondary sector – This piece of wood is then taken and carved or shaped into a table by a carpenter✓✓
 Tertiary sector – The table is then sold in a shop✓✓ (6)
- 2.2 Workers need to be semi-skilled✓✓ or skilled in order to work with the machinery and equipment used in the secondary sector✓ (3)
- 2.3 The tertiary sector should support green issues to sustain the environment. Green issues such as:
- The use of less energy and electricity✓✓
 - Use environmentally friendly products and services.
 - Reduce the people's carbon footprint by recycling.

TOTAL: 20



FINANCIAL LITERACY - MARKING GUIDELINES

ACTIVITY 1: 50 MARKS

(Allocate ONE for each correct entry made except no entry)

No	Source document	Journal	General ledger		Accounting equation		
			Account debited	Account credited	Assets	Owners' equity	Liabilities
1	Dupl. Receipt✓	CRJ✓	Bank✓	Capital✓	+ 20 000✓	+ 20 000✓	0
2	B/S✓	CPJ✓	Wages✓	Bank✓	- 3 500✓	- 3500✓	0
3	B/S✓	CPJ✓	Equipment✓	Bank✓	+ 9 700✓ - 9 700✓	0	0
4	Inv. No 54✓	DJ✓	Debtors' Control✓	Sales✓	+ 7 800✓	+ 7 800✓	0
		a)	Cost of sales✓	Trading Stock✓	- 6 240✓	- 6 240✓	0
5	Dupl. Receipt✓	CRJ✓	Bank✓	Rent income✓	+ 2 400✓	+ 2 400✓	0
6	EFT✓	CPJ✓	Stationery✓	Bank✓	-310✓	-310✓	0
7	Inv. No 55✓	DJ✓	Debtors' Control✓	Sales✓	+ 510✓	++510✓	0
		b)	Cost of sales✓	Trading Stock✓	-408✓	-408✓	0

Calculations:

Transaction:

$$\text{a) } 7800 \times 100/125$$

$$= 6\,240$$

$$\text{b) } 510 \times 100/125$$

$$= 408$$

ACTIVITY 2: 40 MARKS**A) DEBTORS JOURNAL OF HOMEBUILDERS SUPPLIERS - NOVEMBER 2013 DJ1 (12)**

Doc. no.	Day	Debtors	Fol.	Sales		Cost of sales	
112	3	G. Young		✓979	50	✓653	00
113	5	P. Ngobeni		✓870	00	✓580	00
114	15	P. Ngobeni		✓564	00	✓376	00
115		G. Young		✓1 017	00	✓678	00
				☑✓3 430	50	☑✓2 287	00

B) CASH RECEIPTS JOURNAL OF HOMEBUILDERS SUPPLIERS - NOVEMBER 2013 CRJ1 (10)

Doc. no.	Day	Details	Fol	Analysis of receipts		Bank		Sales		Cost of sales		Debtors control		Sundry accounts		
														Amount	Fol	Details
6687	25	G. Young	D1	✓771	50	✓						✓771	50			
688		P. Ngobeni	D2	✓1 434	00	☑2 205	50					✓1 434	00			
			✓			☑2 205	50					☑2 205	50			

C) DEBTORS LEDGER OF HOMEBUILDERS SUPPLIERS**G. Young****D1 (9)**

Date	Details	Fol.	Debit		Credit		Balance	
2013 Nov 3	Invoice 112	DJ1	✓979	50			✓979	50
15	Invoice 115	DJ1	✓1 017	00			☑✓1 996	50
25	Receipt 687✓	CRJ1			✓771	50	✓☑1 225	00

P. Ngobeni**D2 (9)**

Date	Details	Fol.	Debit		Credit		Balance	
2013 Nov 5	Invoice 113	DJ1	✓870	00			✓870	00
15	Invoice 114	DJ1	✓564	00			✓☑1 434	00
25	Receipt 688✓	CRJ1			✓1 434	00	✓☑-	-

ACTIVITY 3: 50 MARKS**CASH RECEIPTS JOURNAL OF HM GENERAL DEALERS - JUNE 2021****CRJ1**

Doc. no	Day	Details	Fo l	Analysis of receipts	Bank	Sales	Cost of sales	Debtors control	Sundry accounts		
									Amount	Fol	Details
01	1	M Hleza		✓	✓25 000 -				✓25 000 -		Capital✓
CRR	5	Sales / Cash		3 250	✓3 250	3 250	✓2 600				
CRR	24	Sales / Cash		2 460 -	✓-	2 460✓	- 1 968✓	-			
02		H Maguire	D1	445 -	✓2 905 -			445✓ -			
					31 155	5 710 -	4 568	445			

(13)

CASH PAYMENTS JOURNAL OF HM GENERAL DEALERS - JUNE 2021**CPJ1**

Doc. no	Day	Name of payee	Fol	Bank	Trading stock	Wages	Stationery	Sundry accounts		
								Amount	Fol.	Details
001	2	Jackson Suppliers		7 600✓ -	7 600✓ -					
002		Office Fitters		9 750✓ -			210✓ -	9 540✓ -		Equipment✓
003	10	Business Rentals		3 500✓ -				3 500✓ -		Rent expense✓
004	14	Cash		2 000✓ -		2 000✓ -				

(12)

DEBTORS JOURNAL OF HM GENERAL DEALERS - JUNE 2021**DJ1**

(3)

Doc. no	Day	Debtors	Fol.	Sales	Cost of sales
D01	18	H Maguire	D1	890 00	712 00
				890 00	712 00
✓				✓	✓

GENERAL LEDGER OF HM GENERAL DEALERS

Trading stock											
DATE		DETAILS	FOL	AMOUNT		DATE		DETAILS	FOL	AMOUNT	
2021 June	2	Bank	Cpj1	✓7 600	00	2021 June	30	Cost of sales	Crj1	✓4 568	00
							30	Cost of sales	Dj1	✓712	00
								Balance	c/d	☑2 320	00
				☑7 600	00					7 600	00
2021 July	1	Balance	c/d	✓2 320	00					(6)	
Debtors control											
2021 June	30	Sales	Crj1	✓890	00	2021 June	30	Bank	Crj1	✓445	00
								Balance	c/d	☑445	00
				☑890	00					890	00
2021 July	1	Balance	b/d	✓445	00					(5)	
Sales											
						2021 June	30	Bank	Crj1	✓5 710	00
								Debtors control	Dj1	✓890	00
									(3)	✓6 600	00
Cost of sales (3)											
2021 June	30	Trading stock	Crj1	✓4 568	00						
		Trading stock	Dj1	✓712	00						
				✓5 280	00						

DEBTORS LEDGER OF HM GENERAL DEALERS

H MAGUIRE

D1

Date		code	Document no	Fol.	Debit		Credit		Balance	
2021 June	18		Invoice no. D01	Dj1	✓890	00			✓890	00
	24		Rec 02	Crj1			✓445	00	☑✓445	00
									(5)	

ACTIVITY 4: 40 MARKS**4.1****DEBTORS JOURNAL OF KLOP TRADERS****DJ15**

Doc. no.	Day	Details/ Debtors	Fol.	Sales		Cost of sales	
Inv16	5	B Parker	D1	✓340	00	✓272	00
Inv17	14	P Ntshangase	D2	✓1 500	00	✓1 200	00
				✓1 840	00	✓1 472	00
						(6)	

4.3**Effect on Accounting Equation**

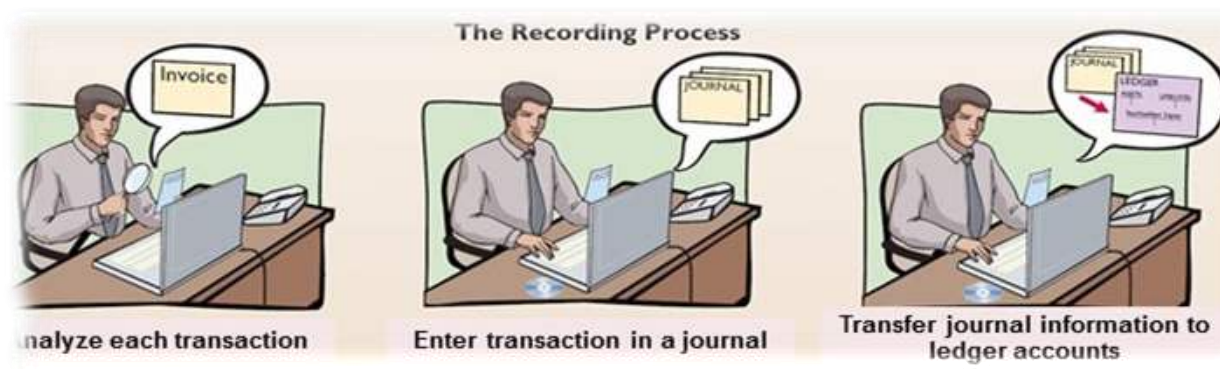
Date	General ledger		Accounting equation		
	Account debited	Account credited	Assets	Owners' equity	Liabilities
5 May✓	Debtors control✓	Sales✓	+340✓	+340✓	0
	Cost of sales✓	Trading stock✓	-272✓	-272✓	0
17 May✓	Bank✓	Debtors control✓	+200✓ -200✓	0	0
					(14)

4.2

CASH RECEIPTS JOURNAL OF KLOP TRADERS – MAY 2020

CRJ1

Doc no.	Da y	Details	Fol	Analysis of receipts		Bank		Sales		Cost of sales		Debtors control		Sundry accounts		
														Amount	Fol	Details
CR	10	Cash/ Sales		✓4 600	00	✓4 600	00	✓4 600	00	✓3 680	00					
	17	B Parker		✓2000	00	✓2000	00					✓2 000	00			
	30	A. Mabaso		✓6 000	00	✓								✓6 000	00	✓Rent income
		P		✓1 500	00	✓✓7	00					✓1 500	00			
						✓14 100	00	✓4 600	00	✓3 680	00	✓3 500	00	✓6 000	00	
																(20)



ACTIVITY 5: 30 MARKS**GENERAL LEDGER OF BROOKLYN TRADERS✓**

TRADING STOCK										B5
2020 May	1	Balance	b/d	✓22 800	00	2020 May	31	Cost of sales	DJ6	✓14 900 00
								Cost of sales	Crj6	✓4 500 00
								Balance	c/d	✓3 400 00
				✓22 800	00					✓22 800 00
2020 June	1	Balance	b/d	✓3 400	00					(9)
DEBTORS CONTROL										B6
2020 May	1	Balance	b/d	✓6 700	00	2020 May	31	Bank	Crj6	✓14 300 00
	31	Sales	DJ6	✓22 350	00			Balance	c/d	✓14 750 00
				✓29 050	00					✓29 050 00
2020 June	1	Balance	b/d	✓14 750						(7)

DEBTORS LEDGER OF BROOKLYN TRADERS**R. RAMAPHOSA****D1**

Date	code	Document no	Fol	Debit	Credit	Balance
2020 May	1	Balance/ A/c rendered	b/d			✓3 900 00
	15	Invoice no. 124	Dj6	✓12 750 00		✓16 650 00
	30	Receipt no. 20	✓Crj6		✓8 000 00	✓8 650 00

(6)

T. Dladla**D2**

Date	code	Document no	Fol	Debit	Credit	Balance
2020 May	1	Balance/ A/c rendered	b/d			✓2 800 00
	8	Invoice no 123	Dj6	✓6 300 00		✓9 100 00
	14	Receipt no. 19	✓Crj6		✓6 300	✓2 800 00
	26	Invoice no. 125	Dj6	✓3 300 00		✓6 100 00

(8)

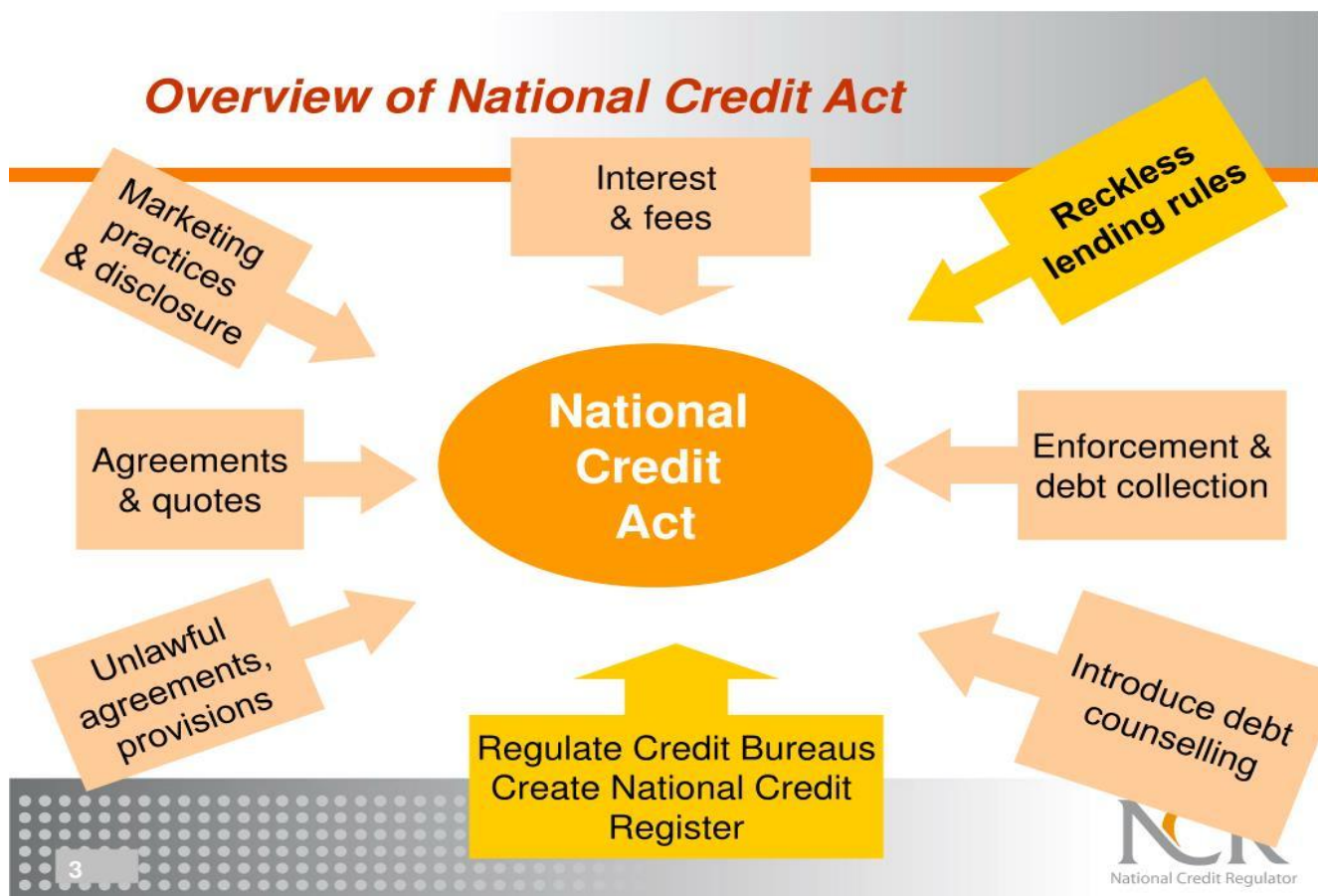
ACTIVITY 6: 40 MARKS**GENERAL LEDGER OF ZILLION TRADERS**

TRADING STOCK											B5	
DATE		DETAILS	FOL	AMOUNT		DATE		DETAILS	FOL	AMOUNT		
2020 June	1	Balance	b/d	✓13 800	00	202 June	30	Cost of sales✓	Dj7	✓1 160	00	
								Cost of sales✓	Crj7	✓1 800	00	
								Balance	c/d	✓10 840	00	
				✓13 800	00					✓13 800	00	
2020 July	1	Balance	b/d	✓10 840	00					(9)		
DEBTORS CONTROL												B6
2020 June	1	Balance	b/d	✓7 600	00	2020 June	30	Bank	Crj7	✓1 600	00	
	30	Sales✓	Dj7	✓2 620	00			Balance	c/d	✓8 620	00	
				✓10 220	00					✓10 220	00	
2020 July	1	Balance	b/d	✓8 620	00					(8)		
Nominal Accounts section												
SALES											N1	
						2020 June	1	Total/ Balance	b/d	✓19 000	00	
							30	Debtors control✓	Dj7	✓2 620	00	
								Bank	Crj7	✓3 600	00	
								(5)		✓25 220	00	
Cost of sales												N2
202 June	1	Total/ balance	b/d	✓9 500	00							
	30	Trading stock✓	Dj7	✓1 160	00							
		Trading stock✓	Crj7	✓1 800	00							
				✓12 460	00			(6)				

DEBTORS LEDGER OF ZILLION TRADERS

K Motaung					D1				
Date	Day		Fol.	Debit		Credit		Balance	
2020 June	1	Bal./ A/c rendered	b/d					✓1 800	00
	18	Invoice no. 11	Dj7	✓1 900	00			✓3 700	00
	27	Receipt. No. 11	Crj7			✓1 400	00	✓✓2 300	00
								(6)	

S Baxter								D2	
2020 June	1	Bal./ A/c rendered	b/d					✓600	00
	20	Receipt no. 20	Crj7			✓200	00	✓400	00
	24	Invoice no. 12	Dj7	✓720	00			✓✓1 120	00
								(6)	



ECONOMIC AND MANAGEMENT SCIENCES

GR. 9: EMS CAPS GLOSSARY

TERM 2

1.	Credit transaction	Is where the buying and selling takes place WITHOUT any cash involved
2.	Credit sales	The selling of goods or rendering of services with payment to be made at a future date.
3.	Debtors	Person or business to who owes money to the business
4.	Credit invoice	This is proof of that a credit transaction has taken place.
5.	Debtors Journal	A subsidiary book that is used to record credit sales.
3.	Double entry principle	For every accounting transaction there are two entries; one on the debit side and one on the credit side.
7.	Demand	The quantity of goods or services that consumers are willing and able to purchase at different prices and at a specific time.
8.	Law of demand	An inverse relationship between the price of a product and the quantity demanded. e.g., if the price of a product decreases, the quantity demanded will increase and vice versa, all other factors being equal.
9.	Demand schedule	A table that shows the quantity of a good or service demanded at different price levels.
10.	Demand curve	A graph that shows the quantity of a good or service that consumers are willing and able to purchase at different prices.
11.	Supply	The quantity of goods and services that a supplier is willing and able to offer for sale at a given price and time.
12.	Law of supply	A positive relationship between the price of a product and the quantity supplied. E.g., if the price of a product increases, the quantity supplied will increase and vice versa, all other factors being equal.
13.	Supply schedule	A table showing the quantity of a good or service supplied at different price levels.
14.	Supply curve	It is a graph that shows the quantity of a good or service that producers are willing and able to offer at different prices.
15.	Equilibrium price	The price of a product at which the quantity supplied is the same as the quantity demanded
16.	Market Equilibrium point	The point at which the demand and supply curves intersect.
17.	Market Price	The price that a good or service is sold for/ the amount that sellers are willing to accept, and buyers are willing to pay for a product at a certain time.
18.	Substitute goods	Different goods that satisfy the same need of a consumer e.g., rice and samp, butter and margarine etc.
19.	Complementary goods	Goods that are always used together e.g., tea and sugar.
20.	Primary sector	The industries that extract raw materials from nature i.e., farming, fishing, forestry, and mining.
21.	Secondary sector	Industries that change raw materials into products ready for consumption e.g., Juice Factory etc.
22.	Tertiary sector	All the activities that regulate the distribution of goods from the producer to the consumer, e.g., transporting, financing, marketing, insurance services.

ECONOMIC AND MANAGEMENT SCIENCES PROGRAMME OF ASSESSMENT

GRADE: 9

YEAR: 2025

EDUCATOR:

Number of tasks	Brief description of the task e.g., test/assignment/project/practical etc.	Week	Allocated term	Marks	Weighting		Planned date
					100	60	
1	Assignment Rubric/memo should accompany the task and topics are: • Economic systems • Circular flow	3	1	50	16.67%	10	
2	Controlled test It should include all Term 1 topics: • Accounting equation • CRJ & CPJ • General Ledger • Trial Balance	11	1	50	16.67%	10	
3	Mid-year Controlled Test It should cover Term 1 and 2 topics. Paper 1: Financial Literacy: 50 marks Paper 2: The economy (25 marks) & Entrepreneurship (25 marks)	10 - 11	2	100%	33.33%	20	
4	Project with rubric/ marking grid/ memo	6 - 9	3	50	33.33%	20	
End of year examination				150	100	40	
5	Final Examination Paper 1: Financial Literacy (70 marks) Paper 2: The Economy (25 marks) & Entrepreneurship (55 marks)	6 - 9	4	150	100	40	

 DEPARTMENTAL HEAD

 DATE

BLOOMS TAXONOMY: DEFINITIONS AND ACTION VERBS FOR SETTING OF SBA TASKS					
Basic thinking skills (e.g., factual recall, low level application and low level comprehension)		Moderately high thinking skills (e.g., more advanced application, interpretation, and low-level analysis.		High order thinking skills (e.g., advanced analytical skills, syntheses, and evaluation)	
30%		50%		20%	
<i>Remembering</i>	<i>Understanding</i>	<i>Applying</i>	<i>Analysing</i>	<i>Evaluating</i>	<i>Creating</i>
Exhibit memory of previously learned material by recalling facts, terms, basic concepts.	Demonstrate understanding of facts and ideas by organising, comparing, translating, and interpreting giving descriptions and stating main ideas.	Solve problems to new situations by applying acquired knowledge, facts, techniques, and rules in a different way.	Examine and break information into parts, by identifying motives or causes. Make inferences and find evidence to support generalization.	Present and defend opinions by making judgments about information validity of ideas, or quality of work, based on a set of criteria.	Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.
<i>Action verbs</i>	<i>Action verbs</i>	<i>Action verbs</i>	<i>Action verbs</i>	<i>Action verbs</i>	<i>Action verbs</i>
Choose Define Find List Match Name Select Show	Classify Compare Demonstrate Explain Illustrate Interpret Summarise Show	Apply Choose Develop Identify Organise Select Solve	Analyse Classify compare Distinguish List Simplify	Choose Compare Conclude Determine Evaluate Explain Interpret Opinion Prove Recommend Select Support Solve Test	Choose Combine Compile Construct Create Design Develop Discuss Improve Propose Solution Change

COGNITIVE LEVELS (According to EMS CAPS errata!)

COGNITIVE LEVEL	DESCRIPTOR	PERCENTAGE (%)
Lower order questions	Assessing remembering and understanding	30%
Middle order questions	Assessing application and analysing	50%
Higher order questions	Assessing evaluating and creating	20%

QUESTION ANALYSIS GRID FOR TASKS

Question No.	Level of Question						Total Marks allocated to Question	Time allocated to Question
	Remembering	Understanding	Applying	Analysing	Evaluating	Creating		
TOTALS								
	<i>Lower:</i> 30%		<i>Middle:</i> 50%		<i>Higher:</i> 20%			
% of total								

ECONOMIC AND MANAGEMENT SCIENCES
GR. 9 FORMAT FOR MID-YEAR CONTROLLED TEST PAPERS (TASK 3)

PLEASE USE THE FOLLOWING FORMAT, IN ORDER TO HAVE THE SAME ITEM-ANALYSIS IN ALL SCHOOLS:

PAPER 1: FINANCIAL LITERACY		Possible total	Guidelines
SECTION A			
Question 1	(Match-column A and B or fill-in (1 mark each) (All topics)	5	• ALL topics covered in term 1 and 2. • Add questions on the Trial Balance totalling 5 marks distributed across all three questions.
Question 2	(Multiple choice or True/False (1 mark each) All topics)	5	
Question 3	(Underline the correct word or any type of question not used in question 1 and 2)	5	
SECTION B			
Question 4	(Accounting equation)	8	Give learners a table with at least one transaction completed as an example.
Question 5	(CRJ, CPJ, DJ)	16	Recording of transactions in all three journals.
Question 6	(Posting to the General Ledger and Debtors Ledger)	11	Posting to the GL (one account) + Debtors Ledger (one account).
TOTAL OF PAPER 1		50	
PAPER 2: THE ECONOMY AND ENTREPRENEURSHIP			The Economy 25 marks + Entrepreneurship 25 marks
SECTION A			
Question 1	(Match-column A and B or fill-in (1 mark each) (All topics)	5	• ALL topics covered in term 1 and 2. • 6 marks should be allocated to the The Economy • 9 marks to the Sectors of the Economy.
Question 2	(Multiple choice or True/False (1 mark each) All topics)	5	
Question 3	(Underline the correct word or any type of question not used in question 1 and 2)	5	
SECTION B			
Question 4	(Economic systems + Circular flow)	7	Give a diagram to label or ask question about a diagram and complete a table on the characteristics of the Economic systems.
Question 5	(Price theory) (graphs on demand + supply and changes)	12	Draw a graph from a given table or ask questions on a given graph.
Question 6	(Sectors of the economy)	16	Any suitable question e.g., Case study or Data response.
TOTAL OF PAPER 2		50	

ECONOMIC AND MANAGEMENT SCIENCES**ANALYSIS OF LEARNERS' PERFORMANCE PER QUESTION/TOPIC****GRADE: 9 MID-YEAR CONTROLLED TEST****2025****PAPER 1**

SCHOOL:

EDUCATOR:

	NAMES OF LEARNERS:	SECTION A (15)			SECTION B (35)			Learner's total for this paper:	Moderated mark
		1. Match columns or fill-in	2. Multiple choice or Fill in words or T/F	3. Underline the correct word	4. Accounting 5. equation	5. CRJ, CPJ & DJ	6. General ledger & Debtors Ledger		
	Total per question:	5	5	5	8	18	9	50	50
Above average 1.									
2.									
Average 3.									
4.									
Below average 5.									
	Totals per question								
	AVERAGE MARK PER QUESTION:	5	5	5	8	18	9		
	AVERAGE % PER QUESTION:								

GRADE AVERAGE for this paper (Including all learners in the grade):%

SIGNATURE OF EDUCATOR:

SIGNATURE OF PRINCIPAL/HOD:

SIGNATURE OF SUBJECT ADVISOR:

DATE:.....

School stamp

ECONOMIC AND MANAGEMENT SCIENCES**ANALYSIS OF LEARNERS' PERFORMANCE PER QUESTION/TOPIC****GRADE: 9 MID-YEAR CONTROLLED TEST****2025****PAPER 2**

SCHOOL:

EDUCATOR:

	NAMES OF LEARNERS:	SECTION A (15)			SECTION B (35)			Learner' s total for this paper:	Moderated mark
		1. Match columns or fill-in	2. Multiple choice or Fill in words or T/F	3. Underline the correct word	4. Economic systems + Circular flow	5. Price theory	6. Sectors of the Economy		
	Total per question:	5	5	5	7	12	16	50	50
Above average 1.									
2.									
Average 3.									
4.									
Below average 5.									
	Totals per question								
	AVERAGE MARK PER QUESTION:	5	5	5	7	12	16		
	AVERAGE % PER QUESTION:								

GRADE AVERAGE for this paper (Including all learners in the grade):%

SIGNATURE OF EDUCATOR:

SIGNATURE OF PRINCIPAL/HOD:

SIGNATURE OF SUBJECT ADVISOR:

DATE:.....

School stamp

SUBJECT PERFORMANCE IMPROVEMENT PLAN (SPIP) FOR TERM 2

ECONOMIC AND MANAGEMENT SCIENCES

GRADE: 9

NO	CHALLENGING TOPICS: IN TERM 1	SPECIFY THE EXACT CHALLENGE IN THE TOPIC	INTERVENTION STRATEGY / PLANNED ACTIVITY	RESOURCES NEEDED	PERFORMANCE INDICATORS (after assessment)	WHO'S RESPONSIBILITY?	TIME FRAME	DATE AND TIME OF CONTROL	MONITORING BY HOD/DP (comment on progress)
1.								 Date	Comment: Signature
2.								 Date	Comment: Signature
3.								 Date	Comment: Signature
4.								 Date	Comment: Signature



ECONOMIC AND MANAGEMENT SCIENCES

GRADE

9

SCHOOL: TEACHER:.....

Number			Term 1		Term 2		Term 3	Term 4		
			Task 1	Task 2	Task 3		Task 4	Task 5		
			SBA 60%					40%		
	Weighting		33.33%	33.33%			33.33%	33.33%	100%	
	Surname and Initials (in alphabetical order)		Assignment	Controlled Test	Mid-year Exam P1	Mid-year Exam P2	Total of Mid-year(P1&P2)	Project/ Case Study	Final Exam P1	Final Exam P2
		50	50	50	50	100	50	70	80	150
1										
2										
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5										
6										
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	AVERAGES:									
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		HOD		HOD		HOD		HOD		



ANNEXURE A: FINANCIAL LITERACY WORKSHEETS**CASH RECEIPTS JOURNAL OF****CRJ...**

Doc. no.	Day	Details	Fol.	Analysis of receipts		Bank		Sales		Cost of sales		Debtors control		Sundry accounts		
														Amount	Fol	Details

CASH PAYMENTS JOURNAL OF

CRJ...

Doc. no.	Da y	Details	Fol.	Bank		Trading stock						Sundry accounts			
												Amount		Fol	Details



2025 GR. 9 EMS TERM 2 WORKSHOP MANUAL

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Debtors' Journal



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