

FORMAL ASSESSMENT PROGRAMME – GRADE 9 EMS 2014

TOPIC	ASSESSMENT STANDARDS	PORTFOLIO ASSESSMENT TASKS
PHASE 1 – 11 WEEKS IN 2014		
FINANCIAL LITERACY: Service Business (2 weeks)	1.1 Accounting Equation & Spreadsheet 1.2 Cash Journal & General Ledger 1.3 Trial Balance	Task 1: Research (Date: 27 January – 28 March) (Tool: Marking Memo) Task 2: Control Test (Date: 24 March – 28 March) (Tool: Marking Memo)
FINANCIAL LITERACY: Cash transactions of Trading Business (2 weeks)	2.1 Calculations on mark-up % 2.2 Spreadsheet 2.3 Documents used in a trading business 2.4 New ledger accounts for a trading business	
FINANCIAL LITERACY: Cash Journals, General Ledger and Trial Balance (3 weeks)	3.1 Cash Journals 3.2 General Ledger 3.3 Trial Balance 3.4 Accounting Equation	
FINANCIAL LITERACY: Credit Sales & Receipts from Debtors (3 weeks)	4.1 Different ways of customers to buy on credit 4.2 The National Credit Act 4.3 Effect on Accounting Equation 4.4 Credit Sales transactions - DJ 4.5 Amounts received from credit customers	
PHASE 2 – 11 WEEKS IN 2014		
FINANCIAL LITERACY: Posting to Debtor Ledger & preparing Debtors Lists (3 weeks)	5.1 Using a Debtors Ledger 5.2 Preparing a Debtors List	Task 3: Project (Date:) (Tool: Rubric) Task 4: June Examination (Date: 17 - 27 June) (Tool: Marking Memo)
FINANCIAL LITERACY: Credit Purchases & Payment to Creditors (2 weeks)	6.1 Effect on Accounting Equation 6.2 Credit Purchases - CJ 6.3 Payments to suppliers	
FINANCIAL LITERACY: Posting to Creditors Ledger & preparing Creditors Lists (2 weeks)	7.1 Using a Creditors Ledger 7.2 Preparing a Creditors List	
FINANCIAL LITERACY: Debtors & Creditors Returns and Allowances (2 weeks)	8.1 Returns made by credit customers - DAJ 8.2 Returns of credit purchases to suppliers – CAJ 8.3 Effect on Accounting Equation	
PHASE 3 – 13 WEEKS IN 2014		
The Way Forward & Financial Statements (5 weeks)	9.1 Career Options 9.2 Financial Statements 9.2.1 Income Statement 9.2.2 Balance Sheet 9.3 Analysing & Interpreting Financial Statements	Task 5: Data Response /Report (Date:) (Tool: Marking Memo) Task 6: Control Test (Date: 15 – 19 September) (Tool: Marking Memo)
THE ECONOMY: Economic Systems (1 week)	10.1 Economic Systems 10.2 Traditional System 10.3 Planned Economics 10.4 Market Economics 10.5 Mixed Economics 10.6 Global Economy	
THE ECONOMY: The Circular Flow in a Closed Economy (1 week)	11.1 The Participants in closed economy 11.2 Flow of goods and services 11.3 Money & factor of production in the circular flow of a closed economy	
Task 7: Final Examination (Date: 17 Oct – 31 Oct)		

THE ECONOMY: Price Theory (2 weeks)	12.1 Law of demand & supply & graphical illustrations of demand and supply 12.2 Equilibrium price and quantity 12.2 Effect on changes in quantities demanded & supplied	(Tool: Marking Memo)
THE ECONOMY: Trade Unions (1 week)	13.1 Concept of a trade union 13.2 History of the development of trade unions 13.3 Roles & responsibilities of trade unions in SA 13.4 Effect on trade unions on business 13.5 Contribution of trade unions to sustainable growth & development	
THE ECONOMY: Sectors of the Economy (1 week)	14.1 Sectors of the Economy 14.2 Interrelationship between the three sectors 14.3 Sustainable use of resources in the three sectors 14.4 Role of the three sectors in the economy 14.5 Types of skills required in sector	
ENTREPRENEURSHIP: The Business Function (1 week)	15.1 Functions of a business 15.2 Characteristics of the business functions 15.3 Role & importance of the business functions	
ENTREPRENEURSHIP: Business Plans (1 week)	16.1 Importance of entrepreneurship in SA 16.2 Concept of business plan and its format and components 16.3 SWOT analysis 16.4 Financial plan 16.5 Fixed/Variable costs, break-even point	
PHASE 1 of 2015 – 5 WEEKS		
FINANCIAL MATHEMATICS (4 weeks)	17.1 Simple and Compound Interest 17.2 Hire Purchase 17.3 VAT 17.4 Exchange Rates	Task 8: Phase 1 Test (Date: 5 - 10 Dec 2015) (Tool: Marking Memo)