



**ECONOMIC AND MANAGEMENT SCIENCES**  
**ANNUAL TEACHING PLAN WITH DATES**  
**GRADE 8 - 2026**

Week (2 hours per week)	Topic	Content	TERM 1		
			% Syllabus completion	Date Completed	Comments
Week 1 (14/01-16/01)	<b>Revision:</b>	Revise Grade 7 work; give learners an overview of what will be taught during the first term	2.5%		
Weeks 2 – 4 (19/01-06/02)	<b>The Economy:</b> Government	Meaning of government; different levels of government; roles of the different levels of government in respect of households in the use of resources and services (both as consumer and producer); roles of the different levels of government in respect of businesses in the use of resources and services (both as consumer and producer)	10%		
Weeks 5-6 (09/02-20/02)	<b>The Economy:</b> National Budget	Government revenue: direct tax, indirect tax; government expenditure on services such as education, health, housing, social grants, transport, security, etc.; the influence of the National Budget on growth and redressing of economic inequalities	15%  SBA Completion: 1/5 12.5%		
	<b>Assessment</b>	<b>TASK 1: Data Response</b> 60 minutes/50 marks <ul style="list-style-type: none"> <li>• Government</li> <li>• National Budget</li> </ul>			
Week 7 (23/02-27/02)	<b>The Economy:</b> Standard of living	Lifestyles; modern societies; rural societies; impact of development on the environment; unemployment; productive use of resources to promote a healthy environment	17.5%		
Week 8 (02/03-06/03)	<b>Financial literacy:</b> 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 = owner's equity + liability (A = OE + L)	20%		
Week 9 (09/03-13/03)	<b>Financial literacy:</b> Source documents	Receipts; deposit slips; cash register slips (till slips); Electronic Funds Transfer (EFT- Additional) bank statements; cash invoices	22.5%		
Week 10 (16/03-20/03)	<b>Revision</b>	Complete the term content and do revision	25%		
Week 10-11 (16/3-27/3)	<b>Assessment</b>	<b>TASK 2: Controlled Test</b> 60 min / 50 marks <ul style="list-style-type: none"> <li>• Standard of Living</li> <li>• Accounting Concepts</li> <li>• Source Documents</li> </ul>	SBA Completion: $\frac{2}{5} = 25\%$		



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**TERM 2**

Week (2 hours per week)	Topic	Content	Percentage % Syllabus completion	Date Completed	Comments
Week 1 08/04-10/04	<b>Revision</b>	Revise the work covered in the first term; give learners an overview of what will be taught during the second term	27.5%		
Week 2 13/04-17/04	<b>Financial Literacy:</b> Overview of the accounting cycle	Transactions; source documents; subsidiary journals; General Ledger; Trial Balance; Income Statement e	30%		
Week 3 20/04-24/04	<b>Financial Literacy:</b> Accounting equation	Cash transactions (receipts) on the accounting equation Assets = owner's equity + liability (A=OE+L)	32.5%		
Week 4 27/04-01/05	<b>Financial Literacy:</b> Cash Receipts Journal (services)	Concept of a cash receipts journal (CRJ) of a service business, formats and uses of the columns in the CRJ, documents used to complete the CRJ	35%		
Week 5 - 7 04/05-22/05	<b>Financial literacy:</b> Cash receipts Journal (services)	Entering cash transactions in the CRJ, closing off the CRJ  Cash Receipts Journal: ▪ Recording the cash transactions in the CRJ ▪ Closing off the CRJ ▪ The effect of cash transactions on the accounting equation	42.5%		
Week 8 25/05-29/05	<b>Entrepreneurship:</b> 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; <u>entrepreneurship</u> ; remuneration of the factors of production	45%		
Week 9-10 01/06-12/06	<b>Revision</b>	Revision, completion of ATP, preparing for the controlled test	50%		
Week 11-12 15/6-26/6	<b>Assessment</b>	<b>TASK 3: MID YEAR CONTROLLED TEST</b> 30% term 1 content 70% term 2 content  2 papers: Paper 1 Financial Literacy (50 marks) Paper 2 Economy (25) and Entrepreneurship (25)  60 MINUTES PER PAPER	50%  SBA Completion: 3/5=50%		<b>30 LO 50 MO 20 HO</b>



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**TERM 3**

Week (2 hours per week)	Topic	Content	Percentage Syllabus completion	%	Date Completed	Comments
Week 1-4 (21/07-14/08)	<b>Entrepreneurship:</b> Forms of ownership	Sole traders; partnerships; private and public companies; characteristics; their role in sustainable job creation; role in sustainable use of natural resources	60%			
Week 5-6 (17/08-28/08)	<b>Financial literacy:</b> Cash Payments Journal (Service)	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 a CPJ; effect of cash transactions on the accounting equation.	65%			<b>Accounting Equation activities are included with all activities</b>
Week 7-8 (31/08-11/09)	<b>Financial literacy:</b> Cash Payments AND Cash Receipt (Combined) Journals (Service)	Entering combined transactions in the CRJ and CPJ; closing off CRJ and CPJ; effect of cash transactions on the accounting equation	70%			<b>Accounting Equation activities are included with all activities</b>
Weeks 9-10 (14/09-23/09)	<b>Economy:</b> Markets	Factor market (Labour and financial market) Types of markets - Goods and services market	75%			



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**TERM 4**

Week (2 hours per week)	Topic	Content	Percentage % Syllabus completion	Date Completed	Comments
Weeks 1-2 (06/10 – 16/10)	<b>Entrepreneurship:</b> Levels and functions of management	Different levels of management; management tasks such as planning, organising, leading, and controlling; characteristics of good management;	80%		
Weeks 3-4 (19/10- 30/10)	<b>Financial literacy:</b> General Ledger and Trial Balance (service)	The double entry-principle; the "T" accounts; format of the General Ledger; sections within the General Ledger; opening accounts in the General Ledger; posting/recording of transactions from the CRJ and CPJ of the service business to the General Ledger, balancing of the General Ledger; preparing of a Trial Balance of a service business	90%		
Weeks 5 - 6 (02/11 – 13/11)	<b>REVISION</b>	Revise the work covered in term 3 and 4; study techniques; examination writing skills	100%		
Week 7-8 (16/11-27/11)		<b>Task 5: Final Examination</b> Paper 1: Fin Lit (50) Paper 2: Economy (25) and Entrepreneurship (25)	SBA Completion: 5/5= 100%		<b>30 LO 50 MO 20 HO</b>