

Grade 9 – EMS Scope – Term 1
(Exam Date – 11 March 2022)

-  **Topic 2: Cash Receipts Journal and Cash Payments Journal (sole trader)** **(pages 6-18)**
- Revise calculating the cost price / cost of sales price
 - ⊗ Cost price + profit mark-up = selling price
 - ⊗ (Selling price – cost price) divided by selling price
x 100 = Gross profit
 - **Make sure you understand and practice activity 2.4** **(page 11)**
 - Summary **(page 18)**
-  **Topic 3: Economic systems** **(pages 19-28)**
- Planned economy
 - ⊗ Characteristics and origins of a market economy
 - ⊗ Advantages and disadvantages of a market economy
 - Market economy
 - ⊗ Characteristics and origins of a market economy
 - ⊗ Advantages and disadvantages of a market economy
 - Mixed economy
 - ⊗ Characteristics and origins of a market economy
 - ⊗ Advantages and disadvantages of a market economy
 - The global economy
 - What is a closed economy?
 - Summary **(page 28)**
-  **Topic 4: General Ledger and Trial Balance** **(pages 29-47)**
- Trial Balance
 - ⊗ What is a Trial Balance?
 - Summary **(page 47)**

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