

### COMMON TASK FOR ASSESSMENT (CTA) GRADE 9 – 2008

### ECONOMIC AND MANAGEMENT SCIENCES

# TEACHER'S BOOK SECTION A

### THEME:

Global Warming and Sustainability

**Suggested Time: 4 hours** 

150 marks

No of pages: 14

#### **Table of Contents**

Activity		Assessment Standard	Type of Assessment	Activities	Lesson	Marks	Page	
TASK 1				LO 4: Entrepreneurial Knowledge and Skills LO 1: The Economic Cycle				
Activity 1.1	Marketing campaign and advertising media	LO 4: AS 4	Peer	Designing an Advertisement	1	16	4	
Activity 1.2	Supply and demand graphs	LO 1: AS 3 AS 4 AS 5	Teacher	Illustration and interpretation of supply and demand graphs	2	30	5	
TASK 2				LO 2: Sustaina	able Deve	lopment	and	
Activity 2.1	Develop- ment and growth	AS 1 AS 2 AS 4	Teacher	Growth Comprehension	3	22	7	
TASK 3	6	, ···	LO 4: Entrepreneurial Knowledge, Skills and Attitudes					
Activity 3.1	SWOT analysis	AS 1	Self/ Homework	SWOT analysis		20	7	
Activity 3.2	Cash budget	AS 2	Peer	Preparation of a cash budget and calculations	5	21	9	
Learners ha	ve a choice b	etween TAS	K 4 and TAS		<u> </u>	I I		
TASK 4				LO 3: Managerial, Consumer and Financial Knowledge and Skills				
Activity 4.1	General ledger	AS 3	Teacher	Accounting: application of the double entry principle	6	29	11	
Activity 4.2	Accounting equation	AS 3	Teacher	Accounting Equation	6	12	12	
TASK 5				LO 3: Managerial, Consumer and Financial Knowledge and Skills				
Activity 5.1	Journals	AS 3	Teacher	Cash and	6	33	13	
				credit transactions			10	
Activity 5.2	Accounting equation	AS 3	Teacher	Accounting equation  TOTAL N	6	8	14	
				'	/ A I D I / (.)			

#### INTRODUCTION

The theme of this CTA is 'Global Warming and Sustainability'. Throughout the CTA you will be asked to apply your knowledge and critical thinking to solve problems and suggest alternatives to various contexts presented.

The CTA is divided into 6 lessons of approximately 40 minutes as well as one homework activity. Note that these are mere guidelines to benefit you in your lesson planning.

#### Learners have a choice between TASK 4 and TASK 5. Both these tasks cover LO 3.

#### TASK 1

LO 4: Entrepreneurial Knowledge, Skills and Attitudes

AS 4: Conducts a Marketing campaign and discusses the self-selected advertising media.

#### **Instructions**

Read the definition of global warming and the extract to the learners, in learner's book on page 3.

#### **Class discussion**

Conduct a class discussion in which you ask learners the following questions:

• Why do you think global warming is a moral and a business issue?

It is a moral issue because the business needs to take care of the environment in which it exists to ensure the continued success of the business. As a business, Woolworths is regarded as a brand of quality by its consumers and from the article it is evident that the 'upper income' consumers want Woolworths to do what is right. This means that they expect Woolworths to take care of the environment and create awareness around the issue of global warming through its products e.g. organic products, environmentally friendly fridges. By doing this, Woolworths maintains the loyalty of upper income consumers and also maintains their good reputation and still remains a brand of good quality.

• What are organic products?

Organic products are foods that are natural and do not involve the usage of any kind of preservatives or artificial pesticides. Carbon dioxide from organic products is reused by plants and this will help to curb global warming.

How do they help Woolworths to 'tackle' global warming?

Artificial pesticides and preservatives are not used in the production of organic products. This means that Woolworths is helping to curb global warming because these chemicals are harmful to the environment.

#### **LESSON 1**

### ACTIVITY 1.1 PEER ASSESSMENT LO 4: AS 4

#### Memo Activity 1.1a, b

#### **Peer Assessment**

Swop learners, work for them. Learners must use the checklist in the learner's book to assess each other. Before the peer assessment is carried out, the teacher must outline the following points to the learners:

- (a) Points to remember when assessing the advertisement:
  - Ensure that the AIDA principles have been applied
  - Creativity and originality must be evident in the advertisement
  - The message in the advertisement must indicate how Woolworths organic produce will help to curb global warming.
  - When writing comments, the assessors must only comment why a YES or NO was circled.

#### **CHECKLIST FOR ACTIVITY 1.1**

#### PEER ASSESSMENT

CRITERIA	YES	NO	Comments
Attracts <b>Attention</b>	2	0	
Arouses Interest	2	0	
Creates <b>Desire</b>	2	0	
Leads to Action	2	0	
Do you think the	2	0	
advertising message			
is correct?			
TOTAL:			/10

A			
Assessor's	name		
TOSCOSOT S	mame.		

#### TEACHER ASSESSMENT

(b) Suitable advertising medium that can be used include: television, Internet, magazines, pamphlets, newspaper, billboards, radio. ✓✓ (2 marks for ONE suitable medium suggested)

(2)

The medium suggested must be well motivated. The example below illustrates how the use of the **television** as a medium can be motivated.

**Example:** The television is one of the most suitable choices because it attracts the viewer's attention through the message being heard and the food can be seen.  $\checkmark\checkmark$  The advertisement can also be viewed during appropriate times to appeal to the viewers' sense of taste e.g. during mealtimes.  $\checkmark\checkmark$ 

NOTE: For the other medium that is chosen, the learner must indicate how it can best be used to convey the message to the target market.

(4)

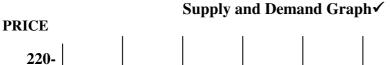
[16]

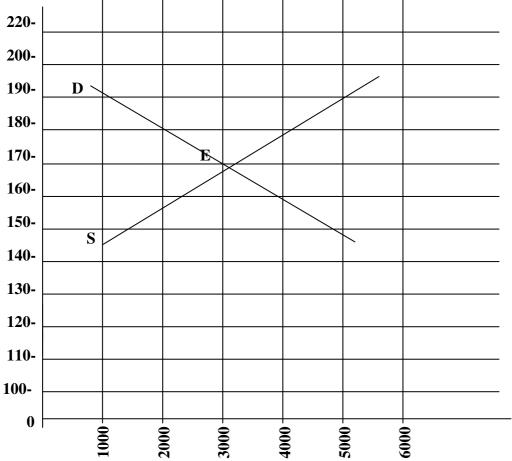
#### **LESSON 2**

### ACTIVITY 1.2 TEACHER ASSESSMENT LO 1: AS 3

#### **MEMO – ACTIVITY 1.2**

- (a) Look for the following when assessing the construction and labelling of graphs:
  - The demand graph is correctly marked to indicate that it is the demand curve e.g. it is marked with a 'D' ✓
  - The supply graph is correctly marked to indicate that it is the supply curve e.g. it is marked with a 'S' ✓
  - The equilibrium point is marked with an 'E' ✓✓
  - The demand ✓✓ and supply ✓✓ curves are correctly constructed, i.e. all points are plotted according to the table provided
  - Heading  $\checkmark$  (9)





(b) 
$$R170 \checkmark \checkmark$$

(c) Total sales = Price x Quantity  
= R170
$$\boxtimes$$
 x 3 000  
= R510 000 $\checkmark$  (3)

☑ One mark will be given here if the answer in (a) is used and the correct calculation is done.

(d) The lower the price of the T-shirts, the higher the demand. ✓ ✓ At a higher price, fewer T-shirts will be demanded. ✓ ✓

or

The more consumers are prepared to pay for the T-shirts, the higher the quantity supplied.  $\checkmark$ 

At a lower price, fewer T-shirts will be supplied.  $\checkmark$  (4)

(e) 
$$2\ 000\ \checkmark\checkmark$$

(f) 
$$3000 \checkmark \checkmark$$
 (2)

(g) Production slows down ✓✓
Less money is generated as an income ✓✓
Negative publicity ✓✓
Loss of income of employees ✓✓
Lower standards of living ✓✓

(any 2 x 2 = 4)

(h) Offer better tax incentives  $\checkmark \checkmark$  Grant subsidies  $\checkmark \checkmark$  Municipality concessions  $\checkmark \checkmark$  (2 x 2 = 4)

#### TASK 2

- **LO 2:** Sustainable Growth and Development
- AS 4: Discusses productivity and its effect on prosperity, growth and global competition

#### **LESSON 3**

#### Instructions

Read the article and discuss the following points with learners:

- Opportunities that have been provided to the SA emerging farmers include:
  - getting involved in a sustainable business;
  - being able to afford school books for their children;
  - acquiring the skill of producing organic products.
- Sustainability of the project lies in the fact that there is a need for organic products because they help to curb global warming, these products are healthy for the consumers and they help to develop the country.
- Explain to students that a subsistence community refers to a community that is poverty stricken and they have to plant their own produce in order to survive.
- A BEE compliant business ensures that black people are given the opportunities to manage or own the business.

#### **MEMO – ACTIVITY 2.1**

#### TEACHER ASSESSMENT

- (a) Yes  $\checkmark$ 
  - 'Previously disadvantaged South African farmers can participate in the economic mainstream.'
  - This project addresses poverty in KZN. 'The subsistence community can now provide Woolworths with organic madumbis, sweet potatoes and baby potatoes.'✓✓
  - By choosing to buy the products consumers support the development of the country because it is healthy and better for the earth. (any  $2 \times 2 = 4$ )
- (b) These farmers can now participate in the economic mainstream. ✓
  They can receive an income for their hard work. ✓
  They can become economically independent. ✓
  (1)
- (c) Government and private owned businesses must ensure that there is an increase in the number of black people who own and manage businesses. ✓ ✓ ✓ The number of black people in managerial and executive positions must increase. ✓ ✓ ✓ OR answer in glossary full marks. (6)
- (d) It is good for the consumer as they are healthier products. ✓ It is also better for the earth and it helps develop the country. ✓ (any ✓) (1)
- (e) Provide municipal rate incentives. ✓✓

  Tax concessions ✓✓

  Skills development/Training incentives to business ✓✓ or any other suitable answer.

  (any 2 x 2 = 4)
- (f)  $Yes \checkmark$

(g) Developed human capabilities ✓
 Provided opportunities for people to be self sustainable ✓
 Improved standard of living ✓
 Improved economic potential ✓
 or
 Any other suitable answer.

(4)

[22]

#### TASK 3

- LO 4: Entrepreneurial Knowledge, Skills and Attitudes
- **AS 1:** Generate, through SWOT analysis, possible business ideas to meet the need for manufactured goods or services
- **AS 2:** Develop a business plan (including a budget) for a manufacturing, service or tourism enterprise based on the best business opportunity from the ideas generated.

#### **LESSON 4**

#### ACTIVITY 3.1 SELF ASSESSMENT LO 4: AS 2

#### PLANT A TREE, PROTECT A FOREST

	TEM THEE, THE	OTECT TITOREST				
3.1.1	Conque service offered	<ul> <li>Weaknesses</li> <li>Prices will be higher than other gardening services√√</li> <li>Seasonal income – trees will not sell during certain seasons such as winter √√</li> <li>Seasonal prices – prices will increase according to the price of plants</li> </ul>				
•	Opportunities  Job creation ✓ ✓  Sustainable business venture ✓ ✓  Expansion of the business activities	Threats  • Competition✓✓  • Bad weather leads to trees being destroyed✓✓				

Two appropriate facts per category, 2 marks each  $(4 \times 4 = 16)$ 

3.1.2	Weaknesses Cha	nged to Strengths
	Higher prices	Create a brand for your service and use the brand awareness to charge a higher price.
	Seasonal income	Offer seasonal plants to try and ensure a constant income for the business.

One appropriate explanation per category, two marks each  $(1 \times 2 = 2)$ 

Threats Change	Threats Changed to Opportunities					
Competition Create a competitive edge for the business by offering better services, better prices, etc. 🗸 🗸						
Bad weather	Offer customers trees that are tolerant to most weather but charge a higher price.					
Maintenance Offer garden services as an additional service for a fee. Expansion of the business						

One appropriate explanation per category, two marks each  $(1 \times 2 = 2)$ 

#### **ORGANIC SANDWICH STALL**

3.1.1	Strengths	Weaknesses
	Unique product at a stall will attract many	<ul> <li>Organic sandwiches are not everyone's choice√√</li> </ul>
	customers√√	<ul> <li>Woolworths could increase costs at a later</li> </ul>
	Woolworths sandwiches are sold at a cheaper	stage√√
	price√√	• If you change suppliers (Woolworths) you may
	Bigger profits because cost price was low	lose customers
	Opportunities	Threats
	Sustainable business venture with Woolworths ✓ ✓	<ul> <li>Competition√√</li> </ul>
	Business can be very successful because of its	<ul> <li>Inflation√√</li> </ul>
	association with Woolworths√✓	
	Opportunity for global recognition	

Two appropriate facts per category, 2 marks each  $(4 \times 4 = 16)$ 

3.1.2	Weaknesses Cha	nged to Strengths
	Not everyone's choice	Expand the variety of products in order to cater for most tastes. Can lead to customer satisfaction $\checkmark$
	Increased costs	Choose other cheaper suppliers so that a better price can be offered and the business can still make a substantial profit

One appropriate explanation per category, two marks each  $(1 \times 2 = 2)$ 

Threats Change	Threats Changed to Opportunities				
Competition	Create a competitive edge for the business by offering better services, better prices, etc. 🗸 🗸				

One appropriate explanation per category, two marks each  $(1 \times 2 = 2)$ 

[20]

#### **LESSON 5**

#### ACTIVITY 3.2A PEER ASSESSMENT LO 4: AS 2

The drawing up of the budget is to be assessed by the learner's peers using the following memorandum.

## MEMORANDUM FOR ACTIVITY 3.2A GLOBAL ORGANIC SANDWICH STALL

	Month 2		
Cash sales (i)	R5 683	20	✓ ✓
Rent income	435		✓
Total receipts	R6 118	20	✓
Wages (ii)	2 350		✓ ✓
Advertising	120		✓
Telephone	96		✓
Packaging (iii)	252		$\checkmark$
Payment to creditors (iv)	2 448	15	$\checkmark$
Total payments	R(5 266	15)	✓
SURPLUS (v)	852	05	$\checkmark$
Bank opening balance	2 173		✓
Bank closing balance	R3 025	05	<b>√</b> √

method marking to be used when calculations are done.

#### **CALCULATIONS:**

(i) Sales = 
$$\frac{20}{100} \times 4736 = 947,20$$
 OR  $\frac{120}{100} \times 4736 = R5683,20$   
=  $4736 + R947,20$   
=  $R5683,20$ 

(ii) Wages = 2 employees 
$$\times$$
 2 days  $\times$  4 weeks  $\times$  R125  
=  $2 \times 2 \times 4 \times$  R125  
= R2 000 + R350 = R2 350

(iii) Packaging = 
$$R105 + R147 = R252$$

(iv) Payment to creditors = 
$$\frac{5}{100} \times R2577 = R128,85$$

$$R2577 - R128,85 = R2448,15$$

#### **Instructions for peer assessment**

- Make copies of the memo for the learners.
- Collect each learner's budget.
- Call out each learner's name and hand them a peer's budget to mark, with the memorandum
- Once the budget has been marked, the learner's will hand in the budget and the memo to the teacher
- The teacher will then mark 3.2(b) and total the marks for this activity.

#### **MEMORANDUM FOR 3.2B**

No. ✓ If you make a comparison between Month 1 and Month 2, you can see that total payments have increased by R2 018,15✓ but the total receipts have only increased by R940.✓

The surplus has increased but only because most of the money was the savings from Month 1, i.e. R2 173. ✓

Receipts are increasing but payments are increasing far more.

All these factors indicate that the business does not have a good cash flow. (4)

[21]

#### LEARNERS' CHOOSE EITHER TASK 4 OR TASK 5

#### TASK 4

LO 3: Managerial, Consumer and Financial Knowledge and Skills

AS 3: Completes cash and credit transactions in the books of service and retail businesses

#### **LESSON 6**

### ACTIVITY 4.1 TEACHER ASSESSMENT LO 3: AS 3

### CALCULATIONS TO BE COMPLETED BEFORE THE LEDGER ACCOUNTS ARE DRAWN UP:

• Cost of sales = 
$$\frac{100}{125} \times R33\ 200 = R26\ 560$$

• Sales = 
$$\frac{140}{100} \times R69 \ 430 = R97 \ 2020$$

#### General Ledger of Global Sandwich Stall

#### **Balance Sheet Accounts Section**

				TRA	DING STO	<b>B2</b>	B2			
2008 April	1	Balance	b/d	75 000	2008 April	30	Cost of sales 🗸	CRJ✓	26 560 V	
•	30	Bank 🗸	CPJ✓	25 620 ✓			Cost of sales 🗸	DJ	69 430 V	
	30	Creditors ✓	$CJ\checkmark$	57 300 V			Balance	c/d	61 930 V	
				157 920					157 920	
2008 May	1	Balance	b/d	61 930 🗸						

(14)

	CREDITORS CONTROL B4										
2008 April	30	Bank 🗸	CPJ√	20 000 🗸		2008 April	1	Balance	b/d	44 440 🗸	
		Balance	c/d	91 207			30	Total purchases 🗸	CJ√	66 767 ✓	
				111 207						111 207	
						2008 May	1	Balance	b/d	91 207	

(7)

#### **Nominal Accounts Section**

SALES										
					2008 April	1	Total	b/f	26 908	
						30	Bank 🗸	CRJ✓	33 200 √	
							Debtors ✓	$DJ\checkmark$	97 202 V	
									157 310 V	

(8)

# ACTIVITY 4.2 TEACHER ASSESSMENT LO 3: AS 3

No.	SUBSIDIARY JOURNAL	ASSETS	OWNER'S EQUITY	LIABILITIES	ACCOUNT DEBIT	ACCOUNT CREDIT
1	CRJ	+R19 405 - R19 405			Bank √	Debtors control ✓
2	CPJ√	- R20 000 ✓		- R20 000	Creditors control ✓	Bank
3	DJ	-R69 430 √	-R69 430 √		Cost of Sales	Trading Stock 🗸
4	CJ√		-R2 126	+R2 126√	Stationery	Creditors control 🗸
5	CRJ	-R33 200 ✓	+R33 200 ✓		Bank	Sales

#### LEARNERS' CHOOSE EITHER TASK 4 OR TASK 5

#### TASK 5

LO 3: Managerial, Consumer and Financial Knowledge and Skills

**AS 3:** Completes cash and credit transactions in the books of service and retail businesses

#### LESSON 6

## ACTIVITY 5.1 TEACHER ASSESSMENT LO 3: AS 3

#### Cash Receipts Journal of Global Sandwich Stall - April 2008

#### CRJ 1

XJ I											
Doc	Day	Details	Folio	Analysis	Bank	Sales	Cost of	Debtors	Sundry accounts		
no.				of			sales	Control	Amount	Folio	Details
				Receipts							
001	1	Mrs Sand		100 000	100 000				100 000✓		Capital√
crr	2	Sales		830	830	830✓	664√				
crr	10	Sales		875	875	875✓	700✓				
crr	20	Sales		1 660		1 660√	1 328✓				
002		Mrs Sand		50 000	51 660				50 000√		Capital✓
003	21	BBB Caterers		780	780			780✓			

(14)

#### Cash Payments Journal of Global Sandwich Stall - April 2008

CPJ 1

Doc	Day	Name of payee	Folio	Bank	Wages	Stationery	Creditors	Sundry accounts		y accounts
no.							Control	Amount	Folio	Details
001	1	Municipality		230				230		Trading Licence✓✓
002	7	Cash		500	√√500					
003	12	Multishop		650		√√450		200		Cleaning Material
004	14	Cash		500	√√500					
005	17	Mrs Sand		300				300		Drawings√✓
006	25	Waltons		200			✓✓200			

#### Debtors Journal of Global Sandwich Stall - April 2008

DJ1

Doc no	Day	Debtor	Fol.	Sales	Cost of sales		
A1	9	BBB Caterers		√1 <b>5</b> 60		✓1 200	
A2	20	AAA Event		√780		<b>√600</b>	

#### Creditors Journal of Global Sandwich Stall - April 2008

CJ 1

(4)

(4)

Doc	Day	Creditors	Fol.	Creditors control	Equipment	Sundry accounts				
no.	no.	Creditors				Amount	Fol.	Details		
101	3	Waltons		✓200		200		Stationery ✓		
102	11	EquiStore		√1 200	√1 200					

# ACTIVITY 5.2 TEACHER ASSESSMENT LO 3: AS 3

Date	Journal	Account Debit	Account Credit
9 <sup>th</sup> April	Debtors Journal ✓	Debtors Control ✓	Sales ✓
		Cost of Sales ✓	Trading Stock ✓
14 <sup>th</sup> April	Cash Payments Journal ✓	Wages ✓	Bank ✓

[8]

[33]

Total: 150 marks