

# 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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**United States. Congress** 

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