



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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Minjie Lin



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