

# Departement Ekonomiese en Bestuurswetenskappe

Die volgende drie vakke word deur die Departement Ekonomiese en Bestuurswetenskappe aangebied:

## Rekeningkunde

### 1. Wat Rekeningkunde nie is nie:

- a. Rekeningkunde behoort nie verwar te word met EBW nie. Daar word meer gespesialiseer en grootboeke en joernale maak uiteindelik net 'n klein deeltjie van Rekeningkunde in matriek uit.
- b. Dit is nie 'n vak wat deur leerders geneem kan word indien hulle nie bereid is om op 'n daaglikse basis te werk nie. Daar kan gereken word op ongeveer 'n halfuur se huiswerk op 'n dag.
- c. Kandidate wat vir 'n onderskeiding in hierdie vak mik, sal baie tyd daaraan moet spandeer. Harde werk vorm die grondslag vir prestasie in dié vak.

### 2. Inhoud vir Graad 10:

Temas versprei oor 4 kwartale:

Kwartaal 1	Tema	1	Hersiening van vorige werk gedoen
		2	Inheemse en informele boekhouding
		3	Kontantransaksies
		4	Kredietverkope en afslag aan debiteure
		5	Krediet aankope en afslag deur krediteure
Kwartaal 2	Tema	1	Algemene Joernaal
		2	BTW (Teorie en berekeninge)
		3	Salarisse en Lone
Kwartaal 3	Tema	1	Beginsels van AARP en IFRS
		2	Finale Rekeninge
		3	Aansuiwerings en Terugsrywings
Kwartaal 4	Tema	1	Finansiële state van eenmansake
		2	Bestuursrekeningkunde
		3	Begrotings
		4	Etiek en interne kontrole

### 3. Geskikte kandidaat

- a. Het die vermoë om analities te dink en beskik oor uitstekende syfervaardighede. Dit word sterk ontmoedig dat leerders Rekeningkunde saam met Wiskundige Geletterdheid neem.
- b. Behaal ten minste 65% en meer vir EBW in graad 9. Leerders wat minder as dié punt behaal is geneig om te sukkel wanneer die werkslading toeneem.
- c. Is bereid om hard te werk en ekstra moeite te doen wanneer dit vereis word.

Indien die leerder sou belangstel in 'n B Rek-rigting (CA) is Wiskunde en Rekeningkunde noodsaaklike vakke. Rekeningkunde is ook 'n uiters nuttige vak vir enige kursus in ingenieurswese (kosteberekening) of argitektuur en bourekeningkunde.

# Besigheidstudies

## 1. Wat Besigheidstudies nie is nie:

- a. Besigheidstudies is nie soos die ou Bedryfseconomie nie. Daar word baie meer insig benodig as in die ou dae.
- b. Dis nie 'n plaasvervanger vir Rekeningkunde of Ekonomie nie, alhoewel Rekeningkunde kan dien as plaasvervanger vir Besigheidstudies.
- c. Kandidate wat vir 'n onderskeiding in hierdie vak mik, sal baie tyd daaraan moet spandeer.

## 2. Inhoud vir Graad 10:

Temas versprei oor 4 kwartale:

Kwartaal 1	Tema	1	Mikro omgewing
		2	Markomgewing
		3	Makro omgewing
		4	Verwantskap tussen die omgewings
		5	Sake Sektore
Kwartaal 2	Tema	1	Sosio-ekonomiese kwessies
		2	Maatskaplike verantwoordelikheid
		3	Entrepreneurs eienskappe
		4	Vorme van Eienaarskap
Kwartaal 3	Tema	1	Kreatiewe denke en probleem oplossing
		2	Sake geleenthede
		3	Besigheidsligging
		4	Kontrakte
		5	Aanbieding van sake inligting
		6	Sakeplan
Kwartaal 4	Tema	1	Selfbestuur
		2	Spanwerk

## 3. Geskikte kandidaat

- a. Het die vermoë om te kan leer en weergee. Daar is geen formele vereistes nie.
- b. Sal die inhoud van sy handboek kan relevant maak binne die omgewings waarin hy beweeg.

In samehang met Wiskunde en Rekeningkunde en Ekonomie, kan dit 'n goeie grondslag wees vir 'n B.Com-rigting op universiteit.

# Ekonomie

## 1. Wat Ekonomie nie is nie:

- a. Ekonomie word slegs gedeeltelik aangeraak in die EBW-werk in graad 8 en graad 9. Die vakgebied is egter baie meer omvattend as wat sommige leerders soms besef.
- b. Ekonomie behoort nie op sy eie as 'n vak geneem te word nie, maar verkieslik saam met Rekeningkunde en/of Besigheidstudies.
- c. Ekonomie moet geensins as 'n sogenaamde "stopvak" beskou word nie, want die leerplan is baie vol en word mettertyd al hoe meer ingewikkeld.

## 2. Inhoud vir Graad 10:

Temas versprei oor 4 kwartale:

Kwartaal 1	Tema	1	Basiese begrippe in makro-ekonomie
		2	Skaarsheid as die basiese ekonomiese probleem
		3	Die Ekonomiese kringloop en kwantitatiewe elemente
		4	Sakesiklusse
Kwartaal 2	Tema	1	Dinamika van markte in mikro-ekonomie
		2	Produksiemoontlikheidskurwes
		3	Die openbare sektor
Kwartaal 3	Tema	1	Vroeë ekonomiese ontwikkeling en globalisering
		2	Historiese oorsig van SA se ekonomiese groei
		3	Geskiedenis van geld en bankwese
		4	Die bevolking en die arbeidsmag
Kwartaal 4	Tema	1	Kontemporêre ekonomiese kwessies
		2	Arbeidsverhoudinge
		3	Ekonomiese regstelling

## 3. Geskikte kandidaat

- a. Het die vermoë om kreatief te dink en inligting (ook van wiskundige aard) sinvol te ontleed. Daar word aanbeveel dat kandidate Wiskunde as vak neem en 'n gemiddelde % van ten minste 65% behaal.
- b. Moet verkieslik Ekonomie as vak neem met die opsie om dit in 'n toekomstige loopbaan toe te pas.

In samehang met Wiskunde en Rekeningkunde, kan dit 'n goeie grondslag wees vir 'n B.Com-rigting op universiteit. Ekonomie verskaf ook goeie agtergrond vir enige B.Rek.-studierigting, en is 'n voorvereiste vir rigtings in Landbou-Ekonomie, bankwese en makelaars (verhandeling in aandele).

# Department of Economic and Management Sciences

The following subjects are presented by the Department of Economic and Management Sciences:

## Accounting

### 1. What Accounting is not:

- a. Accounting as a subject should not be confused with EMS. In Accounting there will be a lot more specialised work and eventually journals and ledgers will only form a small part of the work in matric.
- b. This is not a subject which can be taken by learners who do not realise that they should work on a daily basis. Learners should assume that they will have to find time to do homework (about 30 minutes) every day.
- c. Candidates aiming for a distinction in this subject, will have to spend a lot of time on the work. Hard work forms the basis for performance in this subject.

### 2. Content for Grade 10:

Topics are divided over the 4 terms:

Term 1	Topic	1	Revision of previous work
		2	Local and informal bookkeeping
		3	Cash transactions
		4	Credit sales and allowances to debtors
		5	Credit purchases and allowances by creditors
Term 2	Topic	1	General Journal
		2	VAT (Theory and calculations)
		3	Salaries and wages
Term 3	Topic	1	Principles of GAAP and IFRS
		2	Final accounts
		3	Adjustments and Reversals
Term 4	Topic	1	Financial statements of sole proprietors
		2	Management accounting
		3	Budgets
		4	Ethics and internal control

### 3. Suitable candidate

- a. Must have the ability to think analytically and must possess sound numerical ability. Learners are strongly discouraged to present Accounting in combination with Mathematical Literacy.
- b. Achieve at least 65% and more for EMS in grade 9. Learners achieving less than this mark tend to struggle when the work load increases in grade 10.
- c. Willing to work hard and do extra work when required.

If the learner is interested in a B Acc course (CA) Mathematics and Accounting can be regarded as compulsory subjects. Accounting is also a very useful subject for any course in engineering (cost calculation) or architecture and quantity surveying.

# Business Studies

## 1. What Business Studies is not:

- a. Business Studies is not like the Business Economics of old. Much more insight, into the daily world of business is needed.
- b. It is not a replacement for Accounting of Economics. Accounting can be a substitute for Business Studies, but not the other way around.
- c. Candidates who would like to achieve a distinction in this subject will have to spend a lot of time studying.

## 2. Content for Grade 10:

Topics are divided over the 4 terms:

- |        |       |   |                                       |
|--------|-------|---|---------------------------------------|
| Term 1 | Topic | 1 | Micro environment                     |
|        |       | 2 | Market environment                    |
|        |       | 3 | Macro environment                     |
|        |       | 4 | Relation between the environments     |
|        |       | 5 | Business Sectors                      |
| Term 2 | Topic | 1 | Socio-economic issues                 |
|        |       | 2 | Social Responsibility                 |
|        |       | 3 | Entrepreneurial Qualities             |
|        |       | 4 | Forms of Ownership                    |
| Term 3 | Topic | 1 | Creative thinking and problem solving |
|        |       | 2 | Business Opportunities                |
|        |       | 3 | Business Location                     |
|        |       | 4 | Contracts                             |
|        |       | 5 | Presentation of Business information  |
|        |       | 6 | Business plan                         |
| Term 4 | Topic | 1 | Self-management                       |
|        |       | 2 | Teamwork                              |

## 3. Suitable candidate:

- a. Will have the ability to learn and remember large amounts of work. There are no formal prerequisites.
- b. He should be able to relate real world scenarios to the information found in his text books.

In combination with Accounting, Mathematics and Economics, Business Studies will provide a solid platform to study any B.Com degree at university.

# Economics

## 1. What Economics is not:

- a. Economics is only briefly referred to in the EMS syllabus for grade 8 and grade 9. This learning area is a lot more comprehensive than sometimes realised by some learners.
- b. Economics should preferably not be taken as an independent subject, but rather in combination with Accounting and/or Business Studies.
- c. Economics should never be regarded as a so-called “subject filler”, because the syllabus can be regarded as complicated and the work load is heavy.

## 2. Content for Grade 10:

Topics are divided over the 4 terms:

Term 1	Topic	1	Basic concepts in macro economics
		2	Scarcity as the basic economic problem
		3	The Economic cycle and quantitative elements
		4	Business cycles
Term 2	Topic	1	Market dynamics and micro economics
		2	Production possibility curves
		3	The public sector
Term 3	Topic	1	Early economic development and globalisation
		2	Historical overview of economic development in SA
		3	History of money and banking
		4	The population and the workforce
Term 4	Topic	1	Contemporary economic issues
		2	Labour relations
		3	Economic redress

## 3. Suitable candidate

- a. Has the ability to think creatively and can analyse information (also of a mathematical nature) logically. It must be advised that candidates take Mathematics as a subject and achieve an aggregate % of at least 65%.
- b. Should take Economics as a subject with the option of using the subject in a career in future.

In combination with Mathematics and Accounting this subject can provide a sound basis for any B Com course at university. Economics can also be regarded as an important subject to prepare for a B Acc course and it should be compulsory for further studies in Agricultural Economics, banking and brokerage (trading in shares).