

## GR. 9 EMS LESSON PLANS – TERM 1 (WEEK 1-10)

### Economic and Management Sciences LESSON PLAN FOR VIVA EMS

**GRADE 9**  
**TERM 1: Week 1**  
**(1 hour per week)**

<b>Topic: FINANCIAL LITERACY</b>	<b>Duration: 1 hour (1 x 1 hour periods)</b>
<b>Sub-topic: Revision of gr. 8 work</b>	<b>Start date: .....Completed date: .....</b>
<b>Prior content knowledge:</b> Prior knowledge of the classification of accounts and accounting equation from gr. 8.	<b>Link with next lesson:</b> <b>Unit 1.2: Cash journals of a trading business and calculation of cost price and selling price.</b>
<b>Content:</b> 1.1.1 Accounting equation and terminology (1 hour) <ul style="list-style-type: none"> <li>• Assets</li> <li>• Owner's equity</li> <li>• Liabilities</li> <li>• Summary</li> </ul> 1.1.2 Service enterprises <ul style="list-style-type: none"> <li>• Example 1.1</li> </ul>	<b>Vocabulary/ Important Words:</b> <ul style="list-style-type: none"> <li>• Assets</li> <li>• Non-current assets</li> <li>• Current assets</li> <li>• Owner's equity</li> <li>• Capital</li> <li>• Income</li> <li>• Liabilities</li> <li>• Non-current liabilities</li> <li>• Current liabilities</li> <li>• service enterprises</li> </ul>
<b>Aims and Objectives of the lesson</b> By the end of the lesson learners will be able to: <ul style="list-style-type: none"> <li>✓ Define all the relevant concepts</li> <li>✓ Remember how to enter transactions into the cash journals of a service enterprise</li> <li>✓ Remember how to post the cash journals to the general ledger of a service enterprise</li> <li>✓ Remember how to do the trial balance of a service enterprise from the general ledger.</li> </ul>	
<b>Teaching Methods:</b> <ul style="list-style-type: none"> <li>• Narrative method</li> <li>• Discussion method</li> <li>• Question and answer</li> <li>• Demonstrations</li> <li>• Group activities</li> </ul>	<b>Differentiation (Enrichment opportunities / addressing barriers):</b> <ul style="list-style-type: none"> <li>• Use practical examples to illustrate the most common transactions.</li> <li>• Make instructions simple to address the language barrier.</li> <li>• <b>Extra enrichment activity:</b> for learners who need more revision - (class tests on the classification of accounts until all learners perform above 70%)</li> </ul>

# Lesson Plans Accounting Caps Gr 1

**Michael Brown**



## **Lesson Plans Accounting Caps Gr 1:**

**Annual Performance Plan** Mpumalanga (South Africa). Department of Education, 2015      *General Catalogue* ,1908  
**Catalog** Kansas State Teachers College of Emporia, 1910      *Resources in Education* ,1990-07      **National Union Catalog** ,1979 Includes entries for maps and atlases      **Gle ACC Twe 1st Year 2000** Donald J. Guerrieri, F. Barry Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts      **The Balance Sheet** ,1927      Kenya Gazette ,1969-10-10 The Kenya Gazette is an official publication of the government of the Republic of Kenya It contains notices of new legislation notices required to be published by law or policy as well as other announcements that are published for general public information It is published every week usually on Friday with occasional releases of special or supplementary editions within the week      **Monthly Bulletin of the Public Library of the District of Columbia** District of Columbia. Public Library, 1913      **The Country Gentleman** ,1913      **Normal Instructor and Primary Plans** ,1921      **Webster's New International Dictionary of the English Language** Paul Worthington Carhart, Thomas Albert Knott, William Allan Neilson, 1934      **Railway Age** ,1943-07  
**The Literary Digest** Edward Jewitt Wheeler, Isaac Kaufman Funk, William Seaver Woods, Arthur Stimson Draper, Wilfred John Funk, 1903      **The Black Diamond** ,1920      **Hoard's Dairyman** ,1900      **Journal of Education** ,1903      CAP Today ,1990      **Practical Home Economics** ,1929 The Sept issue contains the annual Teaching aids section      **Digest** ,1903

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