

EMS Financial Literacy Summary

A revision summary of important Accounting concepts and terminology.

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Revision of Accounting Concepts for Grade 9

Video:

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Accounting Cycle

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5. **Trial Balance:** all the totals from the ledgers are recorded here.
6. **Financial statements:** the income statement (has the business made a profit or loss?) and balance sheet (what is the financial position of the business?).



Grade 9 Ems Financial Literacy Lesson Plan

Lisa Renaud



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