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

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

Topic: FINANCIAL LITERACY Sub-topic: Revision of gr. 8 work	Duration: 1 hour (1 x 1 hour periods) Start date:
Prior content knowledge:  Prior knowledge of the classification of accounts and accounting equation from gr. 8.	Link with next lesson: Unit 1.2: Cash journals of a trading business and calculation of cost price and selling price.
Content:  1.1.1 Accounting equation and terminology (1 hour)  • Assets  • Owner's equity  • Liabilities  • Summary  1.1.2 Service enterprises  • Example 1.1	Vocabulary/ Important Words:

#### Aims and Objectives of the lesson

By the end of the lesson learners will be able to:

- ✓ Define all the relevant concepts
- Remember how to enter transactions into the cash journals of a service enterprise
- Remember how to post the cash journals to the general ledger of a service enterprise
   Remember how to do the trial balance of a service enterprise from the general ledger.

Narrative method     Discussion method     Question and answer     Demonstrations     Group activities	Differentiation (Enrichment opportunities / addressing barriers):  Use practical examples to illustrate the most common transactions.  Make instructions simple to address the language barrier.  Extra enrichment activity: for learners who need more revision - (class tests on the classification of accounts until all learners perform above 70%)
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**David Kirk** 

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