

EMS Financial Literacy Summary

A revision summary of important Accounting concepts and terminology.

YouTube Playlist for Grade 9 Financial Literacy

https://www.youtube.com/playlist?list=PLczUcFnYsKS4JZeU7dm6a6ldZiE_cHaSe

Revision of Accounting Concepts for Grade 9

Video:

https://www.youtube.com/watch?v=4gTKYj-E4e4&list=PLczUcFnYsKS4JZeU7dm6a6ldZiE_cHaSe&index=1

Accounting Cycle

1. **Transactions:** when money goes out and comes into the business, or money is borrowed or lent. (Sell or Buy).
2. **Source Documents:** cash receipts and cash register roll, etc.
3. **Subsidiary Journals:** Record each source document into a journal. If you have sold something on credit you will record it in the Debtors Journal and vice versa. If you have bought something with Cash it will be recorded in the Cash Payments Journal, and vice versa. Each line refers to one transaction. These journals are completed daily.
4. **Ledgers:** at the end of the month, you are going to summarize everything from your subsidiary journals into ledgers (e.g. general ledger, creditors ledger and debtors ledger).
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

**Christopher Harris, Patricia Harris,
Ph.D.**



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Resources in Education ,1987-07 *Financial Literacy Lesson Plans* Alicia Kennedy,2023-06-10 **The New York Times Index** ,1986 *Teaching Financial Literacy Through Play* Christopher Harris,Patricia Harris, Ph.D.,2015-01-15 It may only be play money but the games in this book can help students better understand how important financial literacy is in their real lives Play based lesson plans in the book cover topics including spending and saving risk assessment and return on investment using fast paced board and card games A larger capstone game pulls together all of the concepts in a market driven game that places students in the role of stockholders investing in and managing train companies Who will use financial savvy to turn the biggest profit Games High Society Reiner Knizia Gryphon Games 2008 Can t Stop Sid Sackson Gryphon Games 2011 Panic on Wall Street Britton Roney Marabunta 2011 Chicago Express Harry Wu Queen Games 2007

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In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Grade 9 Ems Financial Literacy Lesson Plan**," an enthralling opus penned by a very acclaimed wordsmith, readers set about an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book's central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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