

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)

Topic: FINANCIAL LITERACY	Duration: 1 hour (1 x 1 hour periods)
Sub-topic: Revision of gr. 8 work	Start date:Completed 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: • Assets • Non-current assets • Current assets • Owner's equity • Capital • Income • Liabilities • Non-current liabilities • Current liabilities • service enterprises
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.	
Teaching Methods: • 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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