

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=PLczUcFnY5KS4JZeU7dm6a6ld2IE_cHa5e

Revision of Accounting Concepts for Grade 9

Video:

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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

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Decoding **Grade 9 Ems Financial Literacy Lesson Plan**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Grade 9 Ems Financial Literacy Lesson Plan**," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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