

GR. 8 EMS LESSON PLANS – TERM 2 (WEEK 1-10)

Economic and Management Sciences LESSON PLAN FOR VIVA EMS

GRADE 8
TERM 2: Week 1
(2 hours per week)

Topic: THE ECONOMY AND FINANCIAL LITERACY Sub-topic: Unit 2.1 Revision of term 1 work	Duration: 2 hours (2 x 1 hour periods) Start date:.....Completed date:
Prior content knowledge: Own knowledge of the Accounting concepts taught in term 1.	Link with next lesson: Overview of the Accounting cycle.
Content: THE ECONOMY: (30 min) (LB p. 54) <ul style="list-style-type: none"> • The three levels of government • The National Budget FINANCIAL LITERACY (30 min) (LB p. 55) <ul style="list-style-type: none"> • Accounting concepts • Accounting equation Accounting theory test (1 hour) (TG p. 37)	Vocabulary/ Important Words: <ul style="list-style-type: none"> • National, provincial and local government. • Government income and government expenses. • Assets, non-current assets, current assets, liabilities, non-current liabilities, current liabilities, owner's equity, income, expenses.
Aims and Objectives of the lesson By the end of the lesson learners will be able to: <ul style="list-style-type: none"> ✓ Define all the relevant concepts ✓ Name and explain the levels of government ✓ Classify different accounts correctly as non-current assets, current assets, non-current liabilities, current liabilities, income and expense accounts. 	
Teaching Methods: <ul style="list-style-type: none"> • Narrative method • Discussion method • Question and answer • Demonstrations • Group activities 	Differentiation (Enrichment opportunities / addressing barriers): <ul style="list-style-type: none"> • Use visual materials for learners with a limited English vocabulary, e.g. show them pictures of the different accounts, like pictures of equipment. • Make instructions simple to address the language barrier • Extra enrichment activity: Class test on p. 37. Learners should re-write this test during breaks, until they all scored above 70%.

Viva Lesson Plan Grade 10 Accounting

Christian G. Meyer



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Progressive Farmer, 1990 **Los Angeles Magazine**, 1999-07 Los Angeles magazine is a regional magazine of national stature Our combination of award winning feature writing investigative reporting service journalism and design covers the people lifestyle culture entertainment fashion art and architecture and news that define Southern California Started in the spring of 1961 Los Angeles magazine has been addressing the needs and interests of our region for 48 years The magazine continues to be the definitive resource for an affluent population that is intensely interested in a lifestyle that is uniquely Southern Californian **The Times Index**, 2004 Indexes the Times Sunday times and magazine Times literary supplement Times educational supplement Times educational supplement Scotland and the Times higher education supplement

Continent, 1915 *Viva Accounting* T. Abed, 2011 *Accounting for All* Steyn De Bod, 2008 **Lesson Plans in Accounting** Donald Lee Musselman, Vernon A. Musselman, 1978 **Accounting** Elsabe Conradie, Derek Kirsch, Mandy Moyce, 2008 **Active Learning - Accounting Games, Starters and Plenaries** Dean Hoss, 2019-10-04 This resource pack has been written to meet the specifications of Accounting High School GCSE IGCSE Advanced Supplementary AS A2 and Foundation courses It offers interesting and active learning through resources that gain students attention and will make lessons and revision sessions more interesting Students learning is always maximised when they are motivated and engaged using a variety of learning activities they can enjoy The games can be used as starters or plenaries to liven up any lesson and enable the teacher to check student understanding and help to fill in any gaps in their knowledge Once a teacher has copied or printed out sets of the activities they can be stored and brought out to fill any suitable moment Most of the activities are short and sweet and can add variety to any lesson and help students to revise The book covers the following Accounting topics 1 The Accounting Equation and the Balance Sheet 2 The Double Entry System for Assets Liabilities and Capital 3 The Asset of Stock 4 The Effect of Profit Loss on Capital the Double Entry System for Expenses and Revenues 5 Balancing Off Accounts 6 The Trial Balance 7 Income Statements or Trading Profit Loss Accounts 8 Balance Sheets 9 Income Statements and Balance Sheets Further Considerations 10 Accounting Concepts 11 Books of Original Entry and Ledgers 12 Banking System in the UK 13 Cash Books 14 The Sales Day Book and the Sales Ledger 15 The Purchases Day Book and the Purchases Ledger 16 The Returns Day Books 17 The Journal 18 The Analytical Petty Cash Book and the Imprest System 19 Value Added Tax 20 Columnar Day Books 21 Employee Pay 22 Computers and Accounting 23 Computerized Accounting System 24 Capital Expenditure and Revenue Expenditure 25 Bad Debts Provisions for Doubtful Debts and Provisions for Discounts on Debtors 26 Double Entry Records for Depreciation 27 Depreciation of Fixed Assets Nature and Calculations 28 Accruals and Prepayments and Other Adjustments for Financial Statements 29 The Valuation of Stock 30 Bank Reconciliation Statements 31 Control Accounts 32 Errors Not Affecting Trial Balance Agreement 33 Suspense Accounts and Errors 34 Introduction to Accounting Ratios 35 Single Entry and Incomplete Records 36 Receipts and Payments Accounts and Income Expenditure

Accounts 37 Manufacturing Accounts 38 Departmental Accounts 39 Cash Flow Statements 40 Joint Venture Accounts 41 Partnership Accounts Introduction 42 Goodwill For Sole Traders and Partnerships 43 Revaluation of Partnership Assets 44 Partnership Dissolution 45 An Introduction to the Financial Statements of Limited Liability Companies 46 Purchase of Existing Partnership and Sole Trader s Businesses 47 An Introduction to the Analysis and Interpretation of Accounting Statements 48 An Introduction to Managerial Accounting

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