

QCE 8 ENR LESSON PLANS – TOPIC 1 (PAGES 1-10)

**Curriculum and Management Systems
LESSON PLAN FOR TOPIC 1:**

**REPLACES:
TOPIC 1: TOPICS 1
(7 hours (plus activity))**

Topic: FINANCIAL LITERACY Sub-Topic: Overview of pp. 8-10	Duration: 1 hour (1 x 1 hour periods) Start date: Completion date:
Prior required knowledge: Prior knowledge of the classification of currencies and accounting equations from pp. 18.	Link with next lesson: Unit 8.2: Cash payments including banknotes and cash/cheque/credit payments and savings.
Content: 8.1.1 Accounting equation and terminology (1 hour) a. Assets b. Owner's equity c. Liabilities d. Summary 8.1.2 Bank statements a. Example 8.1	Secondary/important issues: a. Assets b. Bank account opening c. Current account d. Owner's equity e. Capital f. Income g. Liabilities h. Bank account numbers i. Current liabilities j. Bank statements
Aims and Objectives of the lesson: By the end of the lesson learners will be able to: a. Define all the relevant concepts b. Distinguish between assets, liabilities and the cash payment of a service enterprise c. Distinguish between the cash payment to the general ledger of a service enterprise d. Distinguish between the trial balance of a service enterprise from the general ledger	
Teaching Methods: a. Lecture method b. Discussion method c. Question answering d. Demonstration e. Group activities	Classroom/Practical opportunities (addressing learning): a. Give practical examples to illustrate the assets, liabilities and cash payments b. Give instructions/notes to address the banking issues c. Give assignments relating the accounting transactions. (Give notes on the classification of accounts and all relevant parties etc.)

Viva Lesson Plan Grade Accounting

L Darling-Hammond



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