

QCE 8 ENR LESSON PLANS – TERM 1 (WEEK 1-10)

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

**REPLACES:
TERM 1: Weeks 1
(7 hours per week)**

Topic: FINANCIAL LITERACY Sub-Topic: Overview of go. funds	Duration: 1 hour (1 x 1 hour periods) Start date: Completion date:
Prior learning knowledge: Prior knowledge of the classification of currencies and accounting equations from go. 18.	Link with next lesson: Unit 8.2: Cash journals and adjusting journals and sub-ledger/total general ledgers.
Content: 8.1.1 Accounting equation and terminology (1 hour) a. Assets b. Owner's equity c. Liabilities d. Summary 8.1.2 Balance sheet a. Example 8.1	Secondary/important ideas: a. Assets b. Owner's equity c. Current assets d. Owner's equity e. Capital f. Income g. Liabilities h. Debt and equity i. Current liabilities j. Owner's equity
Goals and Objectives of the lesson: By the end of the lesson learning will be able to: a. Define all the relevant concepts. b. Prepare journal and sub-ledger entries for each journal of a given enterprise. c. Prepare journals for each journal of a given enterprise for the period ledger of a given enterprise. d. Prepare journals for the trial balance of a given enterprise from the general ledger.	
Learning 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 journal and sub-ledger. b. Give instructions to prepare the journal and sub-ledger. c. Give students with the ledger and sub-ledger the trial balance and all relevant parts of the ledger.

Viva Lesson Plan Grade Accounting

**Food and Nutrition Information Center
(U.S.)**



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