

**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 1**

Core knowledge: The history of Accounting. (Introduction)

Tool (Instrument used for measurement):

Method (Who will assess):

Technique (Learning activity):

Prior knowledge: Basic financial literacy (Grade 7)

Resource material: Notes, pictures and maps

Learner Support Material: Accounting and financial literacy workbook pg's 11 - 14

Learner activity for assessment: N/A

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement:

\_\_\_\_\_

**THE HISTORY OF ACCOUNTING**

Introduction (pages 11 - 14)

Date Assigned	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Due date							

Homework: *Terminolgy pages 11 - 14*

Notes: \_\_\_\_\_

**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 2**

Core knowledge: The Accounting Equation

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **Categorise Assets, Liabilities and Owners Equity**

**Accounts according to the accounting equation  $A = O + L$**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions

Resource material: Notes, flashcards, poster

Learner Support Material: Accounting and financial literacy workbook pages 15 - 25

Learner activity for assessment: List and categorise the accounts according to the Accounting Equation

	Educator reflection	Level ( 1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**THE ACCOUNTING EQUATION**

A = O + L pages 15 - 25 (Poster)

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due date							

Homework: ***Terminolgy pages 15 - 25***

Notes: \_\_\_\_\_

**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

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**LESSON 3**

Core knowledge: Introduction of the three main types of businesses i.e. service, trading and manufacturing as well as the accounts affected by sales transactions

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **Cost of sales calculations**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions,  $A = O + L$

Resource material: Notes and examples

Learner Support Material: Accounting and financial literacy workbook pages 26 - 31

Learner activity for assessment: Calculate cost of sales

	Educator reflection	Level ( 1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement:

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**COST OF SALES/ COST PRICE CALCULATIONS**

Cost of sales calculations page 31

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due Date							

Homework: *Terminolgy pages 26 - 30*

Notes: \_\_\_\_\_

**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 4**

Core knowledge: The Accounting Equation, Owners Equity and the effects of cash transactions on the Accounting Equation

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **The effect of cash transactions on Owners Equity and the Accounting Equation**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions,  $A = O + L$

Resource material: Notes and examples

Learner Support Material: Accounting and financial literacy workbook pages 33 - 39

Additional notes in Educator guide to be printed and handed out ( Accounting Equation)

Learner activity for assessment: List and categorise the accounts according to the Accounting Equation  $A = O + L$

	Educator reflection	Level ( 1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**$A = O + L$**

Exercise 2 - page 37

Exercise 3 pages 37 - 38

Date Assigned

Due Date

8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G

Exercise 4 – page 38

Exercise 5 pages 38 - 39

Date Assigned

Due date

8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G

Exercise 6- pages 39

Exercise 7 – page 39

Date Assigned

Due date

8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G

Homework: **Terminolgy pages 32 - 34**

Notes: \_\_\_\_\_

**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 5**

Core knowledge: Source documents – cash receipts

Tool (Instrument used for measurement): Continuous assessment

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **Analyse cash source documents (Till slip & receipt)**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions Resource

material: Notes, till slip, receipt

Learner Support Material: Accounting and financial literacy workbook pages 40 - 43

Learner activity for assessment: Analyse a cash receipt and till slip

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement:

\_\_\_\_\_

**SOURCE DOCUMENTS**

Analyse cash source document (till slip and receipt) - page 41

Date Assigned	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Due date							

Homework: ***Terminolgy page 40***

Notes: \_\_\_\_\_

\_\_\_\_\_

**LESSON PLAN**  
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Educator name: \_\_\_\_\_

**LESSON 6**

Core knowledge: Recording cash sales of a service business

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **Record cash sales in the Cash Receipts**

**Journal,**

**Show effect on A = O + L**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions, A = O + L

Resource material: Source documents and CRJ

Learner Support Material: Accounting and financial literacy workbook pages 44 - 49

Learner activity for assessment:

- 1) Record cash sales in the CRJ
- 2) Analyse effect on the accounting equation
- 3) Terminology Test - Crossword

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**CASH RECEIPTS JOURNAL – Service Business**

**A = O + L**

Exercise 8 pages 44 - 45

Exercise 9 pages 46 - 47

	8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned														
Due Date														

Exercise 10 – page 48

Exercise 11 – page 49

	8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned														
Due date														

Homework: **TEST - Terminology pages 11 - 50**

Notes: \_\_\_\_\_

**LESSON PLAN**  
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**LESSON 7**

Core knowledge: Cash sales of a trading business

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **Recording cash sales of a trading business to the Cash Receipts Journal, analyse the effect on the accounting equation.**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions

Resource material: CRJ

Learner Support Material: Accounting and financial literacy workbook pages 51 - 53

Learner activity for assessment: Analyse cash sales of a trading business, Calculating Cost of sales, Record in the CRJ, effect on  $A = O + L$

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**CASH RECEIPTS JOURNAL – Trading Business**  
 **$A = O + L$**

Class activity page 51 (Trading Business)

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due date							

Exercise 12 – page 52

Exercise 13 – page 53

	8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned														
Due date														

Homework: \_\_\_\_\_

Notes: \_\_\_\_\_

**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 8**

Core knowledge: Cash sales of a service and trading business

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **Recording cash sales of a trading business in the Cash Receipts Journal, analyse the effect on the accounting equation.**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions

Resource material: Source documents and CRJ

Learner Support Material: Accounting and financial literacy workbook pages 54 -

Learner activity for assessment: Analyse cash sales of a service and trading business, Calculating Cost of sales, record in the CRJ, effect on  $A = O + L$

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**CASH RECEIPTS JOURNAL – Service and Trading Business**  
**A = O + L**

Class activity page 54 (Service and Trading Business)

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due date							

Exercise 14 – page 55

Exercise 15 – page 56

	8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned														
Due date														

Homework: \_\_\_\_\_

Notes: \_\_\_\_\_



**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 9**

Core knowledge: Recording Cash Payments (Cheque) of a business  
Tool (Instrument used for measurement): Memorandum  
Method (Who will assess): Peer/ educator/ self  
Technique (Learning activity): **Record Cash payments from a cheque counterfoil, Show the effect on the Accounting Equation**  
Prior knowledge: Basic financial literacy (Grade 7), cash transactions, CRJ  
Resource material: Cheque counterfoil and CPJ  
Learner Support Material: Accounting and financial literacy workbook pages 57 - 66  
Learner activity for assessment: Analyse cheque counterfoils and record the transactions in the CPJ

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**CASH PAYMENTS JOURNAL**

Cheque counterfoil – page 57 - 59

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due date							

Exercise 16 – page 61

Exercise 17 – page 62

	8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned														
Due Date														

Exercise 18 – page 63

Exercise 19 – page 64

	8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned														
Due date														

Exercise 20 – page 65

Exercise 21- page 66

	8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned														
Due date														

Notes: **Terminolgy page 57**

**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 10**

Core knowledge: Petty Cash Payments

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **Recording Petty Cash Payments and showing the effect on the Accounting Equation**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions,  $A = O + L$

Resource material: PCJ

Learner Support Material: Accounting and financial literacy workbook pages 67 - 73

Learner activity for assessment: Record petty cash payments into the PCJ, show the effect on the Accounting equation

	Educator reflection	Level ( 1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement:  
\_\_\_\_\_

**PETTY CASH JOURNAL & CPJ**

Class activity pages 69 - 70

Exercise 22 page 71

Date Assigned

8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G

Due Date

Exercise 23 – page 72

Exercise 24 – page 73

Date Assigned

8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G

Due date

Notes: **Terminology page 67**  
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\_\_\_\_\_  
\_\_\_\_\_

**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 11**

Core knowledge: Recording cash receipts, cheque payments and petty cash payments of a business in the first books of entry

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **Recording cash receipts in the CRJ,**

**Record Cash payments from a cheque counterfoil CPJ and**

**record petty cash payments in the PCJ**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions, CRJ

Resource material: Cheque counterfoil and CPJ

Learner Support Material: Accounting and financial literacy workbook pages

Learner activity for assessment: Analyse the cash transactions of a business and record them into the relevant Journals

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**CASH RECEIPTS, CASH PAYMENTS & PETTY CASH JOURNALS**

Exercise 25 pages 74 - 79 (Fasteners Unlimited) Manufacturing/Trading Business

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due date							

Exercise 26 pages 80 - 82 (Hair Lovers Salon) Service Business

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due Date							

Exercise 27 pages 83 - 89 (Tempting Traders) Trading Business

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due							

Homework: \_\_\_\_\_

Notes: \_\_\_\_\_

**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 12**

Core knowledge: Recording cash receipts, cheque payments and petty cash payments of a business in the first books of entry

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **Recording cash receipts in the CRJ,**

**Record Cash payments from a cheque counterfoil CPJ and**

**record petty cash payments in the PCJ**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions, CRJ

Resource material: Cheque counterfoil and CPJ

Learner Support Material: Accounting and financial literacy workbook pages

Learner activity for assessment: Analyse the cash transactions (including EFT payments and receipts) of a business and record them into the relevant Journals

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**CASH RECEIPTS, CASH PAYMENTS & PETTY CASH JOURNALS**

**(EFT PAYMENTS / RECEIPTS INCLUDED)**

Exercise 28 pages 90 - 91 (Aramex - Service Business)

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due date							

Exercise 29 pages 92 - 95 (Manufacturing and trading business)

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due Date							

Homework: \_\_\_\_\_

Notes: \_\_\_\_\_

## LESSON PLAN

### ACCOUNTING AND FINANCIAL LITERACY GRADE 8

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

#### LESSON 13

Core knowledge: General Ledger Accounts - Double entry Rule (Debit and Credit)  
Tool (Instrument used for measurement): Memorandum  
Method (Who will assess): Peer/ educator/ self  
Technique (Learning activity): **Analyse cash transactions and show the account/s debited and accounts credited**  
Prior knowledge: Cash transactions, Journals and  $A = O + L$   
Resource material: Examples pages 97 - 103, T - accounts  
Learner Support Material: Accounting and financial literacy workbook pages 97 - 120  
Learner activity for assessment: Analyse cash transactions and show the account/s debited and account/s credited

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

### DOUBLE ENTRY RULE T - ACCOUNTS

Exercise 30 - page 104

Exercise 31 - page 107

Date Assigned

Due Date

8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G

Exercise 32 page 108

Exercise 33 - page 109

Date Assigned

Due date

8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G

Exercise 34 page 110

Exercise 35 - page 113

Date Assigned

Due date

8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G

Exercise 36 - page 114

Exercise 37 – page 115

Date Assigned

Due date

8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G

Exercise 38 – page 116

Exercise 39 – page 119

Date Assigned

Due date

8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G

Homework: **Terminology pages 97 - 101**

## LESSON PLAN

### ACCOUNTING AND FINANCIAL LITERACY GRADE 8

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

#### LESSON 14

Core knowledge: General Ledger Accounts - Double entry Rule (Debit and Credit)  
Tool (Instrument used for measurement): Memorandum  
Method (Who will assess): Peer/ educator/ self  
Technique (Learning activity): **TRANSACTION ANALYSIS - Journals, Source Document, Account DR/CR, A = O + L**  
Prior knowledge: Cash transactions, Journals and A = O + L  
Resource material: Examples pages 97 - 103, T - accounts  
Learner Support Material: Accounting and financial literacy workbook pages 97 - 120  
Learner activity for assessment: Analyse cash transactions

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

#### TRANSACTION ANALYSIS - (Tear out pages)

		Exercise 30.1 - page 105							Exercise 31.1 - page 105						
		8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned															
Due Date															
		Exercise 32.1 page 106							Exercise 33.1 - page 106						
		8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned															
Due date															
		Exercise 34.1 page 111							Exercise 35.1 - page 111						
		8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned															
Due date															
		Exercise 36 .1- page 112							Exercise 37.1 – page 112						
		8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned															
Due date															
		Exercise 38.1 – page 117							Exercise 39.1 – page 117						
		8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned															
Due date															

Homework: *Study the rules for posting Journals to the General Ledger on page 121*

**LESSON PLAN**  
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**LESSON 15**

Core knowledge: Posting a full set of Journals to the General Ledger, balancing/totalling the ledger accounts

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity):

**Rules when posting the Journals to the General Ledger**

**Example of Posting a full set of Journals to the General Ledger,**

Prior knowledge: Cash Journals

Resource material: Full set of Journals and the General Ledger – colour coding

Learner Support Material: Accounting and financial literacy workbook pages 121 - 124

Learner activity for assessment: Post a full set of Journals to the General Ledger,

Balance and total the relevant Ledger accounts

	Educator Reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**POSTING JOURNALS TO THE GENERAL LEDGER**  
**(Example)**

Colour coding the posting of a full set of journals to the General Ledger Page 122 - 124

8A	8B	8C	8D	8E	8F	8G

Date Assigned

Due date

Homework: \_\_\_\_\_

Notes: \_\_\_\_\_

**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 16**

Core knowledge: Posting a full set of Journals to the General Ledger, balancing the ledger accounts

Tool (Instrument used for measurement): Memorandum

Method (Who will assess): Peer/ educator/ self

Technique (Learning activity): **Post a full set of Journals to the General Ledger, Balance the Ledger accounts**

Prior knowledge: Basic financial literacy (Grade 7), cash transactions, Journals

Resource material: Example: Full set of Journals posted to the General Ledger.

Examples of how to balance accounts.

Learner Support Material: Accounting and financial literacy workbook pages 126 - 142

Learner activity for assessment:

- 1) Post a full set of Journals to the General Ledger, Balance the Ledger accounts
- 2) Terminology Test - Crossword

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**GENERAL LEDGER - POSTING FULL SET OF JOURNALS (Opening and closing balances)**

Exercise 40 pages 128 - 130

	8A	8B	8C	8D	8E	8F	8G
Date Assigned							
Due Date							

Exercise 41 pages 131 - 133

	8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned														
Due date														

Exercise 42 pages 134 - 136

Exercise 43 pages 137 - 139

	8A	8B	8C	8D	8E	8F	8G	8A	8B	8C	8D	8E	8F	8G
Date Assigned														
Due date														

Exercise 44 pages 140 - 142

Notes: **TEST - Terminology pages 50 - 127**



**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 17**

Core knowledge: The Trial Balance (Debits = Credits) Summary of General Ledger

Tool (Instrument used for measurement): Memoranda

Method (Who will assess): Educator/self/peer

Technique (Learning activity): Draw up a trial Balance

Prior knowledge: Basic financial literacy (Grade 7), cash transactions, Journals and Posting to the General Ledger

Resource material: Notes, Format and example of a Trial Balance

Learner Support Material: Accounting and financial literacy workbook pages 145 - 155

Learner activity for assessment: Use the Balances of the General Ledger Accounts to draw up the trial balance

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**TRIAL BALANCE**

Exercise 45 pages 149 -152

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due date							

Exercise 46 pages 153 - 155

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due Date							

Notes: *Terminology page 145*

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**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 18**

Core knowledge: The Final Statements – Income Statement (Income – Expenses)  
Tool (Instrument used for measurement): Memoranda  
Method (Who will assess): Educator/self/peer  
Technique (Learning activity): Draw up an Income Statement  
Prior knowledge: Basic financial literacy (Grade 7), cash transactions, Journals and Posting to the General Ledger, Trial Balance  
Resource material: Notes, Format and example of an Income Statement  
Learner Support Material: Accounting and financial literacy workbook pages 156 - 163  
Learner activity for assessment: Use information from the Trial Balance to draw up an Income Statement. Determine a profit or loss

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**FINAL ACCOUNTS - INCOME STATEMENT**

Exercise 47 pages 160 - 161

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due date							

Exercise 48 pages 162 - 163

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due Date							

Notes: ***Terminology pages 156 - 157***  
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**LESSON PLAN**  
**ACCOUNTING AND FINANCIAL LITERACY GRADE 8**

WEEK: \_\_\_\_\_ CYCLE: \_\_\_\_\_

Educator name: \_\_\_\_\_

**LESSON 19**

Core knowledge: The Final Statements – Balance Sheet

Tool (Instrument used for measurement): Memoranda

Method (Who will assess): Educator/self/peer

Technique (Learning activity): Draw up a Balance Sheet

Prior knowledge: Basic financial literacy (Grade 7), cash transactions, Journals and Posting to the General Ledger, Trial Balance, Income Statement

Resource material: Notes, Format and example of an Income Statement

Learner Support Material: Accounting and financial literacy workbook pages 164 - 168

Learner activity for assessment:

1) Use information from the Trial Balance

(Balance of Assets and owners equity accounts) and Income Statement (Income and expenses, Profit or loss) to draw up the Balance Sheet

2) Terminology Test

	Educator reflection	Level (1-7)
1	I maintained a high level of discipline	
2	I played the role of facilitator during the lesson	
3	I completed learner intervention forms where necessary	
4	I compared new information with what they already knew. ( Previous knowledge)	
5	I made effective use of teaching aids	
6	I applied remediation to the learners who needed it	
7	My assessment tools were effective	
8	The learners were able to complete the activity	
9	The learners were able to deliver proof of their learning	

Areas of improvement: \_\_\_\_\_

**FINAL ACCOUNTS - BALANCE SHEET**

Exercise 49 page 167

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due date							

Exercise 50 page 168

	8 A	8 B	8 C	8 D	8 E	8 F	8 G
Date Assigned							
Due Date							

Notes: **TEST - Terminolgy from page 50 - 164**