

Accounting Basics 101 | Lesson Plan

How does accounting help individuals and businesses manage their finances effectively?

Students will be introduced to the fundamental concepts of accounting, including single-entry and double-entry bookkeeping, to help them understand how financial transactions are recorded and managed effectively and gain insight into the importance of accurate financial tracking.

Learning Objectives:

- Describe the basic principles of accounting.
- Differentiate between single-entry and double-entry bookkeeping.
- Identify key vocabulary terms related to accounting.

Key Vocabulary:

- **Accounting:** The work of tracking financial transactions.
- **Single-Entry Bookkeeping:** Accounting method where one entry is made for each transaction.
- **Double-Entry Bookkeeping:** Accounting method where every transaction is recorded in at least two accounts as a debit or credit.
- **Income:** Money earned or received.
- **Expense:** Money spent or used.
- **Assets:** Things a business owns.
- **Liabilities:** Things a business owes.
- **Equity:** The value of assets minus liabilities, representing ownership interest.

Educational Standards: CCRA.R.7, CCRA.R.10, CCRA.W.1, CCRA.W.4, CCRA.W.7, CCRA.SL.1, CCRA.SL.2, CCRA.L.8

Academic Subject Area: Financial Literacy, Finance, Life Skills

What You'll Need

- Video: Cash Course: Accounting 101 (Watch [here](#))
- Worksheet: Cash Course: Accounting 101 (Click [here](#))
- Play money

Lesson Plan (45 mins.)

Warm-up (5 mins.)

1. Start the lesson by telling students they will participate in a Money Management Challenge. Divide students into small groups. Distribute play money to each group. (Each group can have a varied amount or the same amount of money.)



Accounting Lesson Plans Grade 12 Caps

**Mpumalanga (South Africa).
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Annual Performance Plan Mpumalanga (South Africa). Department of Education, 2015 **Study and Master Accounting Grade 12 CAPS Learner's Book** E. Conradie, Derek Kirsch, Mandy Moyce, Sophia M. Brink, 2013-07-05 *Gle ACC Twe 1st Year 2000* Donald J. Guerrieri, F. Barry Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts **Resources in Education**, 1990
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