

Teacher:  
Ms. C. Davis

Subject Area:  
Accounting

Room No.:  
C227

**Chapter 5:** Cash Control Systems

**Lesson 1:** "Checking Accounts"

**Lesson 2:** "Bank Reconciliation"

**Lesson 3:** "Dishonored Checks and Electronic Banking"

**Lesson 4:** "Petty Cash"

**Lesson Date:**  
February 18, 2015

**Meeting Time/Period:**  
1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, and 5<sup>th</sup>

**Grade Levels:**  
10 - 12

**What is the lesson objective?** The student will be able to:

- **Define** accounting terms (*code of conduct, checking account, endorsement, blank endorsement, special endorsement, restrictive endorsement, postdated check, blank endorsement, dishonored check, electronic funds transfer, debit card, petty cash, and petty cash slip*) related to using a checking account and a petty cash fund.
- **Identify** concepts and practices related to using a checking account.
- **Prepare** business papers related to using a checking account and **Reconcile** a bank statement.
- **Journalize** dishonored checks and electronic banking transactions.
- **Establish** and replenish a petty cash fund.

**Differentiated Objective(s):**

- The student will explore the process for maintaining cash control systems using the textbook, online resources, and supplemental materials to illustrate comprehension of concepts and practices related to maintaining various cash control systems.

**TEKS 130.166. c4c,d:**

- Journalize and post entries to establish and replenish petty cash.
- Journalize and post entries related to banking activities.

**Do Now:** [www.edmodo.com](http://www.edmodo.com)

- List the steps for preparing a check stub and a check.

**Instructional Delivery:**

- Direct Instruction
- Peer-tutoring
- Guided Practice
- Independent Practice
- Facilitator
- Quizzes & Tests

**Guided Practice and Monitoring:**

- Lessons 5.1 & 5.2 Working Together & On Your Own
- Application Problems – 5.1 & 5.2
- LearnKey Modules ("**Financial Literacy Sessions #2 – 5**")

**Independent Practice:**

- Lessons 5.1 & 5.2 Working Together & On Your Own
- Application Problems – 5.1 & 5.2
- LearnKey Modules ("**Financial Literacy Sessions #2 – 5**")

**Review/Reteach:**

- Reviews / Quizzes

**Closure:**

- HW: Lesson 5.1 – 3 M/C Quiz Questions w/answer choices a – d

**Materials/References:**

- Notebook, Computer, Internet, handouts, Textbook, [www.aplia.com](http://www.aplia.com), [www.edmodo.com](http://www.edmodo.com), [www.kahootit.com](http://www.kahootit.com), [www.onlineexpert.com](http://www.onlineexpert.com)