

Teacher:  
Ms. C. Davis

Subject Area:  
Accounting

Room No.:  
C227

**Chapter 4:** Posting from a General Journal to a General Ledger

**Lesson 3:** "Completed General Ledger, Proving Cash, and making Correcting Entries"

**Lesson Date:**  
February 2, 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 (*proving cash, correcting entry*) related to posting from a journal to a general ledger.
- Prove cash and journalize correcting entries.

**Differentiated Objective(s):**

- The student will explore the process for preparing a chart of accounts using the textbook, online resources, and supplemental materials to illustrate comprehension of concepts and practices related to posting from a journal to a general ledger.

**TEKS 130.166. c3g, 4b:**

3(g) post journal entries to general ledger accounts.

4(b) prove cash.

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

- Read "Cases for Critical Thinking – Case #2" on pg. 112 and respond to the questions that follows. Be prepared to share your responses with the class.

**Instructional Delivery:**

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

**Guided Practice and Monitoring:**

- **Finish** Ch. 4 – "Using Source Documents"
- Ch. 4 "Ordering & Numbering a Chart of Accounts" (*handout*)
- LearnKey Modules ("**Financial Literacy Session #3**")

**Independent Practice:**

- **Finish** Ch. 4 – "Using Source Documents"
- Ch. 4 – Study Guide
- Ch. 4 "Ordering & Numbering a Chart of Accounts" (*handout*)
- LearnKey Modules ("**Financial Literacy Session #3**")

**Review/Reteach:**

- Reviews / Quizzes

**Closure:**

- Kahoot.it – **Ch. 4 QUIZ**

**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)