

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 3, 2015

Meeting Time/Period:
1st, 2nd, 3rd, and 5th

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

- 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:

- Exit Ticket – **“Post Reference”**

Materials/References:

- Notebook, Computer, Internet, handouts, Textbook, www.aplia.com, www.edmodo.com, www.kahootit.com, www.onlineexpert.com