

Teacher:  
Ms. C. Davis

Subject Area:  
Accounting

Room No.:  
C227

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

**Lesson 1:** "Preparing a Chart of Accounts"

**Lesson 2:** "Posting from a General Journal to a General Ledger"

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

**Lesson Date:** *continued*  
February 9, 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)

- What are the steps for posting a debit amount to an account with a credit balance?

**Instructional Delivery:**

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

**Guided Practice and Monitoring:**

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

**Independent Practice:**

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

**Review/Reteach:**

- Reviews / Quizzes

**Closure:**

- Kahoot – **Ch. 4 Makeup 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)