

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"
continued

Lesson Date:
January 14, 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 (*ledger, general ledger, account number, file maintenance, and opening an account*) related to posting from a journal to a general ledger.
- Identify accounting concepts and practices related to posting from a journal to a general ledger.
- Prepare a chart of accounts for a service business organized as a proprietorship.

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. c3d:

(d) prepare a chart of accounts.

Do Now: www.edmodo.com

- What is "file maintenance"?
- Explain how you would add a new account to the chart of accounts.

Instructional Delivery:

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

Guided Practice and Monitoring:

- Ch. 4 "Ordering & Numbering a Chart of Accounts" (*handout*)

Independent Practice:

- Ch. 4 "Ordering & Numbering a Chart of Accounts" (*handout*)
- LearnKey Modules ("***Bullying***" & "***Financial Literacy***")

Review/Reteach:

- Reviews / Quizzes

Closure:

- Exit Ticket – *Lesson 4.1 Q/A (b)*

Materials/References:

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