

Teacher:  
Ms. C. Davis

Subject Area:  
Accounting

Room No.:  
C227

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

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

**Lesson Date:**  
January 16, 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 term (*posting*) 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.
- Post amounts from a general journal to a general ledger.

**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:**

(d) post journal entries to general ledger accounts.

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

- Lesson 4.2 – Presentation & Note taking
- Lesson 4.2 – Working Together & On Your Own
- Lesson 4.2 – Application Problem
- Ch. 4 "Ordering & Numbering a Chart of Accounts" (*handout*)
- LearnKey Modules ("**Bullying**" & "**Financial Literacy**")

**Independent Practice:**

- Lesson 4.2 – Working Together & On Your Own
- Lesson 4.2 – Application Problem
- 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](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)