

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:
January 23, 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

- **HW DUE:** *M/C Quiz Questions*
- When both debit and credit amounts have been posted to an account, what determines whether the balance is a debit or a credit?

Instructional Delivery:

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

Guided Practice and Monitoring:

- Lesson 4.3 – Presentation & Note taking
- Lesson 4.3 – Working Together & On Your Own
- Application Problems – 4.3 & 4.4
- Ch. 4 "Ordering & Numbering a Chart of Accounts" (*handout*)
- LearnKey Modules ("**Financial Literacy Session #2**")

Independent Practice:

- Lesson 4.3 – Working Together & On Your Own
- Application Problems – 4.3 & 4.4
- Ch. 4 "Ordering & Numbering a Chart of Accounts" (*handout*)
- LearnKey Modules ("**Financial Literacy Session #2**")

Review/Reteach:

- Reviews / Quizzes

Closure:

- Exit Ticket – Lesson 4.3 Q/A

Materials/References:

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