Teacher:	*Subject Area:*	*Room No.:*
Ms. C. Davis	**Accounting**	**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:	*Meeting Time/Period:*	*Grade Levels:*
January 26, 2015	**1st, 2nd, 3rd, and 5th**	**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