

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 Date:**  
January 6, 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 (*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](http://www.edmodo.com)

- Lesson 4.1 Vocabulary Exercise

**Instructional Delivery:**

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

**Guided Practice and Monitoring:**

- Lesson 4.1 Partner Reading
- Lesson 4.1 Working Together / On Your Own

**Independent Practice:**

- Word Wall
- Application Problem 4.1

**Review/Reteach:**

- Kahoot – Lesson 4.1 Quiz

**Closure:**

- Exit Ticket – Lesson 4.1 Q/A

**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)