

Teacher:
Ms. C. Davis

Subject Area:
Accounting

Room No.:
C227

Chapter 3: Recording Transactions in a General Journal

Lesson 2: "Journalizing, Buying Insurance, Buying on Account, and Paying on Account"

Lesson Date:
November 10, 2014 – November 14, 2014

Meeting Time/Period:
1st, 2nd, 3rd, and 5th

Grade Levels:
10 - 12

What is the lesson objective? The student will be able to:

- Identify accounting practices related to journalizing transactions.
- Record transactions to set up a business in a general journal.
- Record transactions to buy insurance for cash and supplies on account in a general journal.

Differentiated Objective(s):

- The student will analyze the effects of transactions on the accounting equation using the textbook and supplemental materials and a general journal.

TEKS 130.166. c3f:

(f) record transactions in a general journal.

Do Now: www.edmodo.com

- When cash is paid for insurance, which account is listed on the first line of the entry?
- When supplies are bought on account, which account is listed on the first line of the entry?
- When supplies are bought on account, which account is listed on the second line of the entry?
- When cash is paid on account, which account is listed on the second line of the entry?

Instructional Delivery:

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

Guided Practice and Monitoring:

- Think-Pair-Share
- Partner Reading
- www.aplia.com Online Working Papers

Independent Practice:

- Handouts: Online Working Papers
- Quizzes & Tests

Review/Reteach:

- Ch. 3 Study Guide
- Ch. 3 Study Session

Closure: Students will reflect on what was covered and write a report on the concepts covered.

Materials/References:

- Notebook, Computer, Internet, handouts, Textbook