

Teacher:
Ms. C. Davis

Subject Area:
Accounting

Room No.:
C227

Chapter 3: Recording Transactions in a General Journal

Lesson 3: "Journalizing Transactions That Affect Owner's Equity and Receiving Cash on Account"

Lesson 4: "Starting a New Journal Page"

Lesson Date:

November 17, 2014 – November 21, 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 that affect owner's equity and receiving cash on account in a general journal.
- Identify accounting concepts and practices related to journalizing transactions.
- Start a new journal page.

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. c3cef:

(c) demonstrate the effects of transactions on the accounting equation.

(e) use T accounts

(f) record transactions in a general journal.

Do Now: www.edmodo.com

- When cash is received from sales, which account is listed on the first line of the entry?
- When services are sold on account, which account is listed on the second line of the entry?
- When cash is paid for any reason, what abbreviation is used for the source document?
- When is a general journal page complete?

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