

Teacher:  
Ms. C. Davis

Subject Area:  
Accounting

Room No.:  
C227

**Chapter 3: Recording Transactions in a General Journal**

Lesson Date: (continued)

**November 24, 2014 – November 25, 2014**  
(November 26-28 – Thanksgiving Holiday)

Lesson 3: “Journalizing Transactions That Affect Owner’s Equity and Receiving Cash on Account”

Lesson 4: “Starting a New Journal Page”

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:

- 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](http://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](http://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