

Teacher:
Ms. C. Davis

Subject Area:
Accounting

Room No.:
C227

Chapter 3: Recording Transactions in a General Journal

Lesson 1: "Journals, Source Documents, and Recording Entries in a Journal"

Lesson Date:
November 3, 2014 – November 7, 2014

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

Grade Levels:
10 - 12

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

- Define accounting terms (*Journal, journalizing, entry, general journal, double-entry accounting, source document, check, invoice, sales invoice, receipt, and memorandum*) related to journalizing transactions.
- Identify accounting practices related to journalizing transactions.
- Record transactions to set up a business 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

- In what order are transactions recorded in a journal?
- Why are source documents important?
- List the four parts of a journal entry.

Instructional Delivery:

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

Guided Practice and Monitoring:

- Word Wall
- Think-Pair-Share
- I do-We do-You do
- www.aplia.com Online Working Papers

Independent Practice:

- Word Wall
- 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