

Teacher:
Ms. C. Davis

Subject Area:
Accounting

Room No.:
C227

Chapter 2: Analyzing Transactions into Debit and Credit Parts

Finish Lessons 1-3:

Lesson 1: "Using T accounts"

Lesson 2: "Analyzing How Transactions Affect Accounts"

Lesson 3: "Analyzing How Transactions Affect Owner's Equity Accounts"

Lesson Date:
October 27, 2014 – October 31, 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 (*T accounts, debit, credit, normal balance, and chart of accounts*) related to analyzing transactions into debit and credit parts.
- Identify accounting practices related to analyzing transactions into debit and credit parts.
- Analyze how transactions to set up a business affect accounts.

Differentiated Objective(s):

- The student will analyze the effects of transactions on the accounting equation using the textbook and supplemental materials and T accounts.

TEKS 130.166. c3c, d, e:

- (c) demonstrate the effects of transactions on the accounting equation.
- (b) prepare a chart of accounts
- (e) use T accounts

Do Now: www.edmodo.com

- Draw the accounting equation on a T account.
- State the four questions used to analyze a transaction.

Instructional Delivery:

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

Guided Practice and Monitoring:

- Think-Pair-Share (handout)
- www.aplia.com Online Working Papers

Independent Practice:

- Handouts: Online Working Papers
- Quizzes & Tests

Review/Reteach:

- Chapter 2 Study Guide

Closure: Students will reflect on what was covered and create a "graffiti wall" assignment to illustrate understanding of the concepts covered.

Materials/References:

- Notebook, Computer, Internet, handouts, Textbook