

# Accounting-Analyzing Transactions to Debit/Credit Parts

## Summary

Introduction of how transactions are analyzed in T accounts with debits and credits. How different accounts increase with a debit and decrease with a credit, as well as some decrease with a debit and increase with a credit. Analyze each of the following transactions discussed so far: receiving cash from the owner of a proprietorship as an investment, paying cash for supplies, paying cash for insurance, buying supplies on account, paying cash on an account, receiving cash from sales, paying cash for an expense, paying cash to an owner of a proprietorship for personal use.

## Main Core Tie

Accounting 1

[Strand 3](#)

## Additional Core Ties

Accounting 1

[Strand 1](#)

Accounting 1

[Strand 3 Standard 1](#)

Accounting 1

[Strand 3 Standard 3](#)

## Time Frame

2 class periods of 90 minutes each

## Materials

Teacher Outline with Answers. Student Outline. Online Vocabulary Activities. Online Chapter Quiz. Chapter Rubric.

## Background for Teachers

Students learn how to analyze the transactions that affect the owner's equity of a proprietorship into debit and credit parts using a T Account.

## Intended Learning Outcomes

An introduction, review games and quiz for analyzing business transactions for a proprietorship into debit and credit parts.

## Instructional Procedures

Print out the Teacher Outline with Answers. Print out the Student Outline. Handout the Student Outline. Introduce the chapter information to the students, having the students following along by filling in the student outline. Have the students complete the online activities and quiz.

## Strategies for Diverse Learners

Online activities.

## Assessment Plan

Chapter Rubric. All students will turn in their chapter outline and play the various online games for

students to review vocabulary outline. Online chapter quiz.

### Bibliography

Century 21 Accounting South Western Publishing 6th edition, 1995

### Authors

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