

Accounting -- Cash Control Systems

Summary

Introduction of cash control systems: checking accounts, endorsing checks, and writing checks. What a bank statement is, how to verify a bank statement and how to reconcile a bank statement.

Introduction of how to journalize a bank service charge or dishonored check. Introduction of petty cash, how to establish a petty cash fund, how to make payments from a petty cash fund and how to replenish a petty cash fund.

Main Core Tie

Accounting 1

[Strand 7](#)

Additional Core Ties

Accounting 1

[Strand 1](#)

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 about cash control systems, bank statements and reconciliation, as well as, petty cash.

Intended Learning Outcomes

An introduction, review games and quiz of cash control systems, how to read and reconcile a bank statement and keep track of petty cash.

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. Online Chapter quiz.

Bibliography

Century 21 Accounting South Western Publishing 6th edition, 1995

Authors

[Nicole Reitz-Larsen](#)