

# Account -Recording Purchases/Cash Pmts - Spec. Journals

## Summary

Review of general ledgers, introduction of a corporation and how it is set up. Introduction of special journals - Purchases Journal, Sales Journal, Cash Payment Journal, Cash Receipt Journal. Introduction of journalizing entries for purchasing on account using a purchases journal and posting from a purchase journal to an A/P ledger and General ledger. Introduction of journalizing entries for cash payments using a cash payments journal and posting from a cash payments journal to an A/P ledger and a General ledger. Review transactions used on a General Journal such as: journalizing purchase returns and allowances, buying supplies on account then posting the entries from the general journal to each separate general ledger account. Review of preparing a schedule of A/P.

## Main Core Tie

Accounting 2

[Strand 3](#)

## Time Frame

2 class periods of 90 minutes each

## Materials

Have the web address for the online activities and quiz available for the student.

## Background for Teachers

Students review general ledgers, introduction of a corporation and how it is set up. Learn about special journals - Purchases Journal, Sales Journal, Cash Payment Journal, Cash Receipt Journal. Learn about journalizing entries for purchasing on account using a purchases journal and posting from a purchase journal to an A/P ledger and General ledger. Learn about journalizing entries for cash payments using a cash payments journal and posting from a cash payments journal to an A/P ledger and a General ledger. Students review transactions used on a General Journal such as: journalizing purchase returns and allowances, buying supplies on account then posting the entries from the general journal to each separate general ledger account. Students review of preparing a schedule of A/P.

## Intended Learning Outcomes

An introduction, review games and quiz on general ledgers, introduction of a corporation and how it is set up, special journals - Purchases Journal, Sales Journal, Cash Payment Journal, Cash Receipt Journal, journalizing entries for purchasing on account using a purchases journal and posting from a purchase journal to an A/P ledger and General ledger, journalizing entries for cash payments using a cash payments journal and posting from a cash payments journal to an A/P ledger and a General ledger, transactions used on a General Journal such as: journalizing purchase returns and allowances, buying supplies on account then posting the entries from the general journal to each separate general ledger account, preparing a schedule of A/P.

## Instructional Procedures

Have students complete the online activities and quiz.

## Strategies for Diverse Learners

## Online activities

### Assessment Plan

Students will need to master the online vocabulary activities, they will complete the online chapter quiz.

### Bibliography

Century 21 Accounting South Western Publishing 6th edition, 1995

### Authors

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