

# Accounting -- Posting To A General Ledger

## Summary

Introduction of file maintenance and a chart of accounts for a proprietorship set up as a service business. Review journals and what is posted in a journal. Introduction of a ledger, its connection to the journal, the components of a ledger and how to open a new ledger. Introduction of posting separate amounts from the general columns of a journal, posting totals from the special amount columns of a journal and balancing all general ledgers.

## Main Core Tie

Accounting 1

[Strand 4 Standard 3](#)

## Additional Core Ties

Accounting 1

[Strand 1](#)

Accounting 1

[Strand 4](#)

## 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 post the transactions that affect the owner's equity of a proprietorship into the individual general ledgers.

## Intended Learning Outcomes

An introduction, review games and quiz for posting business transactions for a proprietorship into the individual general ledgers.

## 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

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