

# Accounting -- Journalizing Sales and Cash Payments

## Summary

Introduction of what a customer is, how to journalize a sales to a customer who pays for the purchase with a credit, a customer who buys their purchase on account, and a customer who pays the store back for the purchase they made on account. In addition, how to prove cash at the end of the month.

## Main Core Tie

Accounting 1

[Strand 4 Standard 1](#)

## Additional Core Ties

Accounting 1

[Strand 1 Standard 1](#)

## Time Frame

2 class periods of 90 minutes each

## Materials

Print out the Teacher Outline with Answers for you. Print out the Student Outline for each student in the class. Have the web address for the online activities and quiz available for the student.

## Background for Teachers

Students learn of what a customer is, how to journalize a sales to a customer who pays for the purchase with a credit, a customer who buys their purchase on account, and a customer who pays the store back for the purchase they made on account. In addition, how to prove cash at the end of the month.

## Intended Learning Outcomes

An introduction, review games and quiz on cash sales, credit card sales, and buying on account.

## Instructional Procedures

Print out the Teacher Outline with Answers. Print out the Student Outline. Hand out the Student Outline to each student. 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 words. Once students have complete the student outline, and mastered 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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