

Accounting -- Posting to General and Subsidiary Ledgers

Summary

Introduce general ledgers, and the need for subsidiary ledgers for a partnership set up as a merchandising business. Introduction of the need for subsidiary ledgers for accounts payable and accounts receivable accounts. Discussion of controlling accounts, the balance of a controlling account and its relationship to the individual subsidiary ledger. Review of posting the journal's general column entries to their general ledgers, posting the journal 's special column totals for sales, sales tax, purchases debit, and cash to their general ledgers. In addition to posting journal entries totals of A/P and A/R columns, the individual entries related to the A/P and A/R accounts that need to be posted individually to their individual subsidiary ledgers. Introduction of how to prove the accuracy of the subsidiary A/R ledgers by preparing a schedule of A/R and proving the accuracy of the subsidiary A/P ledgers by preparing a schedule of A/P. Then as a final step how to prepare a trial balance to prove that debits equal credits.

Main Core Tie

Accounting 1

[Strand 4 Standard 3](#)

Additional Core Ties

Accounting 1

[Strand 1 Standard 1](#)

Accounting 1

[Strand 4 Standard 2](#)

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 review general ledgers, get an introduction of subsidiary ledgers for a partnership set up as a merchandising business. Introduction of the need for subsidiary ledgers for accounts payable and accounts receivable accounts. Discussion of controlling accounts, the balance of a controlling account and its relationship to the individual subsidiary ledger. Review of posting the journal's general column entries to their general ledgers, posting the journal 's special column totals for sales, sales tax, purchases debit, and cash to their general ledgers. In addition to posting journal entries totals of A/P and A/R columns, the individual entries related to the A/P and A/R accounts that need to be posted individually to their individual subsidiary ledgers. Introduction of how to prove the accuracy of the subsidiary A/R ledgers by preparing a schedule of A/R and proving the accuracy of the subsidiary A/P ledgers by preparing a schedule of A/P. Then as a final step how to prepare a trial balance to prove that debits equal credits.

Intended Learning Outcomes

An introduction, review games and quiz on posting to general and subsidiary ledgers.

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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