

# Account --Recording Sales/Cash Recpts w/ Spec. Journals

## Summary

Introduction of a sales journal and using the sales journal to journalize sales on account, then posting from the sales journal to A/R ledgers and General ledgers. Introduction of journalizing cash receipts from cash and credit card sales on a cash receipts journal then posting from the cash receipts journal to A/R ledgers and General ledgers. Introduction of what sales discounts are and how to calculate the discount, as well as journalizing cash receipts on account with a sales discount and posting to ledgers. Introduction of journalizing sales returns and allowances on a general journal and posting to the A/R ledger and General ledger. Review of preparing a schedule of A/R.. Summarize the order of posting from all of the special journals (Sales journal, Purchases journal, General journal, Cash receipts journal, and Cash payments journal)

## 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 learn about a sales journal and using the sales journal to journalize sales on account, then posting from the sales journal to A/R ledgers and General ledgers, journalizing cash receipts from cash and credit card sales on a cash receipts journal then posting from the cash receipts journal to A/R ledgers and General ledgers, what sales discounts are and how to calculate the discount, as well as journalizing cash receipts on account with a sales discount and posting to ledgers, journalizing sales returns and allowances on a general journal and posting to the A/R ledger and General ledger. Review of preparing a schedule of A/R.. Students review the order of posting from all of the special journals (Sales journal, Purchases journal, General journal, Cash receipts journal, and Cash payments journal)

## Intended Learning Outcomes

An introduction, review games and quiz on sales journal and using the sales journal to journalize sales on account, then posting from the sales journal to A/R ledgers and General ledgers, journalizing cash receipts from cash and credit card sales on a cash receipts journal then posting from the cash receipts journal to A/R ledgers and General ledgers, sales discounts are and how to calculate the discount, as well as journalizing cash receipts on account with a sales discount and posting to ledgers. Introduction of journalizing sales returns and allowances on a general journal and posting to the A/R ledger and General ledger. Students review preparing a schedule of A/R.. Students summarize the order of posting from all of the special journals (Sales journal, Purchases journal, General journal, Cash receipts journal, and Cash payments journal)

## Instructional Procedures

Have the students complete the online activities and quiz.

## Strategies for Diverse Learners

Online activities

## Assessment Plan

Students will 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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