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 I
Strand 4 Standard 3

Additional Core Ties
Accounting I
Strand 1
Accounting I
Strand 4

Time Frame
2 class periods of 90 minutes each

Materials

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

Authors

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