

Accounting 1: Unit 4: Posting from a General Journal to a General Ledger

Content Area: **Business/Tech.**
Course(s): **Accounting I**
Time Period: **December**
Length: **6 weeks**
Status: **Published**

Unit Overview

Unit 4 Lessons:

- Identifying accounting concepts and practices related to posting a general journal to a general ledger
- Prepare a chart of account for a service business organized as a proprietorship
- Post amounts from a general journal to a general ledger
- Prove cash and journalize correcting entries
- Reinforce material using a computerized accounting system

Enduring Understandings

- A chart of accounts is a list of account titles and numbers showing the location of each account in a ledger.
- A correcting entry is made to correct an error in the ledger.
- A group of accounts is called a ledger. A general ledger contains all accounts needed to prepare financial statements.
- It is important to determine that the amount of cash in the bank agrees with the balance in the cash account in the accounting records.
- Posting transfers information from a journal entry to a ledger account.
- Professional business managers and accountants need to know how to use computers in order to be efficient in performing accounting tasks.

Essential Questions

- How are account numbers assigned?
- How is posting different when using a computerized system from when it is done manually?
- What are the steps to post from the general journal to the general ledger?
- What is the purpose of a ledger account?
- What is the relationship between a journal and a ledger?
- What might happen if you did not prove cash in a given month?

- Why does a business need a chart of accounts?
- Why would you have to make a correcting entry?

Standards/Indicators/Student Learning Objectives (SLOs)

- CAEP.9.2.12.C.1 Review career goals and determine steps necessary for attainment.
- CAEP.9.2.12.C.2 Modify Personalized Student Learning Plans to support declared career goals.
- CAEP.9.2.12.C.3 Identify transferable career skills and design alternate career plans.
- CAEP.9.2.12.C.4 Analyze how economic conditions and societal changes influence employment trends and future education.
- CAEP.9.2.12.C.5 Research career opportunities in the United States and abroad that require knowledge of world languages and diverse cultures.
- CAEP.9.2.12.C.6 Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and resources required for owning and managing a business.
- CAEP.9.2.12.C.7 Examine the professional, legal, and ethical responsibilities for both employers and employees in the global workplace.
- CAEP.9.2.12.C.8 Assess the impact of litigation and court decisions on employment laws and practices.
- CAEP.9.2.12.C.9 Analyze the correlation between personal and financial behavior and employability.

CAEP.9.2.12.C.1	Review career goals and determine steps necessary for attainment.
CAEP.9.2.12.C.2	Modify Personalized Student Learning Plans to support declared career goals.
CAEP.9.2.12.C.3	Identify transferable career skills and design alternate career plans.
CAEP.9.2.12.C.4	Analyze how economic conditions and societal changes influence employment trends and future education.
CAEP.9.2.12.C.5	Research career opportunities in the United States and abroad that require knowledge of world languages and diverse cultures.
CAEP.9.2.12.C.6	Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and resources required for owning and managing a business.
CAEP.9.2.12.C.7	Examine the professional, legal, and ethical responsibilities for both employers and employees in the global workplace.
CAEP.9.2.12.C.8	Assess the impact of litigation and court decisions on employment laws and practices.
CAEP.9.2.12.C.9	Analyze the correlation between personal and financial behavior and employability.

Student Learning Objectives

- SWBAT prove cash
- SWBAT analyze and journalize correcting entries
- SWBAT define accounting terms related to posting from a general journal to a general ledger
- SWBAT identify accounting concepts and practices related to posting from a journal to a general ledger
- SWBAT post amount from a general journal to a general ledger
- SWBAT prepare a chart of accounts for a service business organized as a proprietorship

Lesson Titles

- Posting from a general journal to a general ledger
- Preparing a chart of accounts
- Proving cash and making correcting entries
- Review and Assessment
- Rico Sanchez Manual Simulation
- Using computerized accounting to enter a chart of accounts and post journal entries

Career Readiness, Life Literacies, & Key Skills

CAEP.9.2.12.C.3	Identify transferable career skills and design alternate career plans.
CAEP.9.2.12.C.4	Analyze how economic conditions and societal changes influence employment trends and future education.
TECH.9.4.12.CI.1	Demonstrate the ability to reflect, analyze, and use creative skills and ideas (e.g., 1.1.12prof.CR3a).
TECH.9.4.12.CI.2	Identify career pathways that highlight personal talents, skills, and abilities (e.g., 1.4.12prof.CR2b, 2.2.12.LF.8).
TECH.9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
TECH.9.4.12.CT.1	Identify problem-solving strategies used in the development of an innovative product or practice (e.g., 1.1.12acc.C1b, 2.2.12.PF.3).
TECH.9.4.12.CT.3	Enlist input from a variety of stakeholders (e.g., community members, experts in the field) to design a service learning activity that addresses a local or global issue (e.g., environmental justice).

Inter-Disciplinary Connections

- LA.11-12.RI.11-12.1 Accurately cite strong and thorough textual evidence, (e.g., via discussion, written response, etc.), to support analysis of what the text says explicitly as well as inferentially, including determining where the text leaves matters uncertain.
- LA.11-12.RI.11-12.2 Determine two or more central ideas of a text, and analyze their development and how they interact to provide a complex analysis; provide an objective summary of the text.
- LA.11-12.RL.11-12.1 Cite strong and thorough textual evidence and make relevant connections to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.
- MA.9-12.N-Q.A.1 Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.
- MA.9-12.N-Q.A.3 Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.
- TECH.8.1.12.A.1 Create a personal digital portfolio which reflects personal and academic interests, achievements, and career aspirations by using a variety of digital tools and resources.

• TECH.8.1.12.A.2	Produce and edit a multi-page digital document for a commercial or professional audience and present it to peers and/or professionals in that related area for review.
• TECH.8.1.12.A.CS1	Understand and use technology systems.
• TECH.8.1.12.A.CS2	Select and use applications effectively and productively.
• TECH.8.1.12.B.CS2	Create original works as a means of personal or group expression.
LA.RL.11-12.1	Cite strong and thorough textual evidence and make relevant connections to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.
MA.N-Q.A.1	Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.
MA.N-Q.A.3	Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.
LA.RI.11-12.1	Accurately cite strong and thorough textual evidence, (e.g., via discussion, written response, etc.), to support analysis of what the text says explicitly as well as inferentially, including determining where the text leaves matters uncertain.
LA.RI.11-12.2	Determine two or more central ideas of a text, and analyze their development and how they interact to provide a complex analysis; provide an objective summary of the text.
TECH.8.1.12.A.1	Create a personal digital portfolio which reflects personal and academic interests, achievements, and career aspirations by using a variety of digital tools and resources.
TECH.8.1.12.A.2	Produce and edit a multi-page digital document for a commercial or professional audience and present it to peers and/or professionals in that related area for review.
TECH.8.1.12.A.CS1	Understand and use technology systems.
TECH.8.1.12.A.CS2	Select and use applications effectively and productively.
TECH.8.1.12.B.CS2	Create original works as a means of personal or group expression.

Instructional Strategies, Learning Activities, and Levels of Blooms/DOK

Instructional Strategies:

- Teacher lecture from power point
- Workbook Work Together, On Your Own, Application and Mastery Problems
- Chapter study guide
- Online Aplia software
- Large group discussion
- Century 21 Automated Accounting software.
- Delsea One intervention tutoring

Learning Activities:

- Students will define accounting terms related to posting from a general journal to a general ledger.
- Students will identify concepts and practices related to posting from a general journal to a general ledger.
- Students will prepare a chart of accounts for a service business organized as a proprietorship.
- Students will post amounts from a general journal to a general ledger,
- Students will prove cash.

- Students will analyze and journalize correcting entries.
- Objectives will be accomplished by:
- Teacher provided notes through power point presentation.
- "Work Together" and "On Your Own" Problems on SmartBoard.
- Aplia online program to self monitor progress.

Diverse Learners: Teacher will solicit responses from a diverse sampling of the classroom population to acknowledge the influence of race, ethnicity, gender, religion, socioeconomics, culture or academic achievement on a student's development or attitude.

- SWBAT break information into parts to explore understandings and relationships
- SWBAT justify a decision or a course of action; critically examining information and making judgments
- SWBAT recall information
- SWBAT understand and make sense of information
- SWBAT use information in another familiar situation
- SWBAT use information to create something new

Modifications

ELL Modifications:

- - Choice of test format (multiple-choice, essay, true-false)
 - Continue practicing vocabulary
 - Provide study guides prior to tests
 - Read directions to the student
 - Read test passages aloud (for comprehension assessment)
 - Vary test formats

504 and IEP Accommodations & Modifications:

- - Allow for redos/retakes
 - Assign fewer problems at one time (e.g., assign only odds or evens)
 - Differentiated center-based small group instruction
 - Extra time on assessments
 - Highlight key directions

- If a manipulative is used during instruction, allow its use on a test
- Opportunities for cooperative partner work
- Provide reteach pages if necessary
- Provide several ways to solve a problem if possible
- Provide visual aids and anchor charts
- Test in alternative site
- Tiered lessons and assignments
- Use of a graphic organizer
- Use of concrete materials and objects (manipulatives)
- Use of word processor

choice of test format (multiple-choice, essay, true-false)

- Continue practicing vocabulary
- Provide study guides prior to tests
- Read directions to the student
- Read test passages aloud (for comprehension assessment)
- Vary test formats

- Choice of test format (multiple-choice, essay, true-false)
- Continue practicing vocabulary
- Provide study guides prior to tests
- Read directions to the student
- Read test passages aloud (for comprehension assessment)
- Vary test formats

- Choice of test format (multiple-choice, essay, true-false)
- Continue practicing vocabulary
- Provide study guides prior to tests

Gifted and Talented Modifications:

- - Alternate assignments/enrichment assignments
 - Enrichment projects
 - Extension activities
 - Higher-level cooperative learning activities
 - Pairing direct instruction with coaching to promote self-directed learning
 - Provide higher-order questioning and discussion opportunities
 - Provide texts at a higher reading level
 - Tiered assignments

- Tiered centers

At Risk Modifications:

- - Additional time for assignments
 - Adjusted assignment timelines
 - Agenda book and checklists
 - Answers to be dictated
 - Assistance in maintaining uncluttered space
 - Books on tape
 - Concrete examples
 - Extra visual and verbal cues and prompts
 - Follow a routine/schedule
 - Graphic organizers
 - Have students restate information
 - No penalty for spelling errors or sloppy handwriting
 - Peer or scribe note-taking
 - Personalized examples
 - Preferential seating
 - Provision of notes or outlines
 - Reduction of distractions
 - Review of directions
 - Review sessions
 - Space for movement or breaks
 - Support auditory presentations with visuals
 - Teach time management skills
 - Use of a study carrel
 - Use of mnemonics
 - Varied reinforcement procedures
 - Work in progress check

Formative Assessment

Warm-up

- Do Now
- Record daily objective on learning log
- Retrieve folders

Anticipatory Set

Prior class discussion on recording transactions in a general journal.

Closure

- 3-2-1
- Bullseye
- Exit tickets
- Four Corners
- Idea Spinner
- Individual help as needed
- Large group discussion
- Newspaper Headlines
- Observation
- Pair/share

- Question/answer session
- Think-Pair-Share
- Thumbs up, Thumbs down
- Whip around
- Yea or nay

Alternative Assessment

Performance tasks

Project-based assignments

Problem-based assignments

Presentations

Reflective pieces

Concept maps

Case-based scenarios

Portfolios

Benchmark Assessments

Skills Based assessment

Reading response

Writing prompt

Lab practical

Summative Assessment

- Chapter 4 Test on Posting from a Journal to a Ledger
- Marking Period Assessment

Resources & Materials

- 21st Century Accounting 9e Textbook
- 21st Century Accounting 9e Workbook
- Rico Sanchez Manual Simulation

Technology

- Automated Accounting Program
- Chromebooks
- <https://www.startheregoplaces.com/teacher/classroom-resources/skill-building-scavenger-hunt/>
- <https://www.youtube.com/watch?v=ddVcIBk8IPA>
- Internet
- Microsoft Office Tools
- SmartBoard
- Web-based Aplia Software

TECH.8.1.12.A.1	Create a personal digital portfolio which reflects personal and academic interests, achievements, and career aspirations by using a variety of digital tools and resources.
TECH.8.1.12.A.CS1	Understand and use technology systems.
TECH.8.1.12.D.2	Evaluate consequences of unauthorized electronic access (e.g., hacking) and disclosure, and on dissemination of personal information.
TECH.8.1.12.D.4	Research and understand the positive and negative impact of one's digital footprint.