

# Unit 02: Posting to General and Subsidiary Ledgers

Content Area: **Business**  
Course(s): **Accounting II**  
Time Period: **4 weeks**  
Length: **4 weeks**  
Status: **Published**

## Unit Overview

---

Students will be able to analyze and post to general and subsidiary ledgers for a merchandising business organized as a corporation.

## Transfer

---

Students will be able to independently use their learning enabling them to plan, record, analyze, and interpret financial information to make sound business decisions.

## Meaning

---

## Understandings

---

Students will understand ...

- Accounting terms related to posting to ledgers
- Accounting concepts and practices related to ledgers
- The process of posting separate items from a purchases, cash payments, and general journal to an accounts payable ledger
- The process of posting separate items from a sales, cash receipts, and general journal to an accounts receivable ledger
- The process of posting separate items from a cash payments and general journal to a general ledger
- The process of posting special journal column totals to a general ledger
- The process of journalizing and post correcting entires affecting customer accounts

## **Essential Questions**

---

Students will keep considering...

- What is the role of posting in the the accounting cycle?
- What is the relationship between a controlling account and a subsidiary ledger?
- What are the steps to posting to a subsidiary ledger?
- What are the steps to posting to a general ledger?
- Why is it important to post correctly?
- What columns are posted separately or individually and why?
- What accounts are listed on a schedule of accounts receivable?
- What accounts are listed on a schedule of accounts payable?
- What is the purpose of the schedule of accounts payable and schedule of accounts receivable?
- What accounting concepts apply to this chapter?

## **Application of Knowledge and Skill**

---

### **Students will know...**

---

Students will know...

- Accounting terms related to posting to ledgers
- Accounting concepts and practices related to ledgers
- The process of posting separate items from a purchases, cash payments, and general journal to an accounts payable ledger
- The process of posting separate items from a sales, cash receipts, and general journal to an accounts receivable ledger
- The process of posting separate items from a cash payments and general journal to a general ledger
- The process of posting special journal column totals to a general ledger
- The process of journalizing and post correcting entires affecting customer accounts

## **Students will be skilled at...**

---

Students will be skilled at...

- Defining accounting terms related to posting to ledgers
- Identifying accounting concepts and practices related to ledgers
- Posting separate items from a purchases, cash payments, and general journal to an accounts payable ledger
- Posting separate items from a sales, cash receipts, and general journal to an accounts receivable ledger
- Posting separate items from a cash payments and general journal to a general ledger
- Posting special journal column totals to a general ledger
- Journalizing and posting correcting entries affecting customer accounts

## **Academic Vocabulary**

---

- Accounting terms and concepts related to posting to ledgers, i.e. accounts payable ledger, controlling account, etc.

## **Learning Goal 1**

---

Students will be able to analyze and post to the general and subsidiary ledgers for a merchandising business organized as a corporation.

- Students will be able to analyze and post to the general and subsidiary ledgers for a merchandising business organized as a corporation.

CRP.K-12.CRP8	Utilize critical thinking to make sense of problems and persevere in solving them.
CRP.K-12.CRP11	Use technology to enhance productivity.
PFL.9.1.12.B.1	Prioritize financial decisions by systematically considering alternatives and possible consequences.
PFL.9.1.12.E.2	Analyze and apply multiple sources of financial information when prioritizing financial decisions.
PFL.9.1.12.E.3	Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
PFL.9.1.12.E.5	Evaluate business practices and their impact on individuals, families, and societies.
PFL.9.1.12.G.1	Analyze risks and benefits in various financial situations.
CAEP.9.2.12.C.9	Analyze the correlation between personal and financial behavior and employability.

**Target 1**

---

Students will be able to post and analyze separate items from a purchases, cash payments and general journal to an accounts payable ledger.

- Students will be able to post and analyze separate items from a purchases, cash payments and general journal to an accounts payable ledger.

**Target 2**

---

Students will be able to post and analyze separate items from a sales, cash receipts, and general journal to an accounts receivable ledger.

- Students will be able to post and analyze separate items from a sales, cash receipts, and general journal to an accounts receivable ledger.

**Target 3**

---

Students will be able to post and analyze separate items from a cash payments journal and a general journal to a general ledger.

- Students will be able to post and analyze separate items from a cash payments journal and a general journal to a general ledger.

**Target 4**

---

Students will be able to post and analyze special journal column totals to a general ledger.

- Students will be able to post and analyze special journal column totals to a general ledger.

**Formative Assessment and Performance Opportunities**

---

- Class discussion
- Collection of vocab
- Presentation of ideas
- Review of workpapers
- Teacher observation
- Use of technological resources for quick assesement i.e. Socrative.com

**Summative Assessment**

---

- Chapter Test

## **Accommodations/Modifications**

---

- Application Problems for extra practice
- Cases for critical thinking at the end of the chapter
- Recycle Problem for extra credit
- Students work collaboratively to post

## **Unit Resources**

---

Teacher can choose from the following resources:

- Book Companion Website
- Century 21 Accounting 9E
- Century 21 Accounting Simulation
- Chapter PowerPoints
- Computer
- Document Camera
- Guest Speakers
- Interactive Excel Spreadsheets
- Quickbooks
- Videos
- Whiteboards
- Workbook

## **Interdisciplinary Connections**

---

LA.RST.11-12.3

Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

LA.RST.11-12.9

Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

MA.K-12.4

Model with mathematics.

MA.S-MD.A

Calculate expected values and use them to solve problems